

•Budget Document

2013
gwinnett county



2013 Budget Document

gwinnettcounty

County Commission
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Jace **Brooks**, District 1
Lynette **Howard**, District 2
Tommy **Hunter**, District 3
John **Heard**, District 4

75 Langley Drive
Lawrenceville, GA 30046

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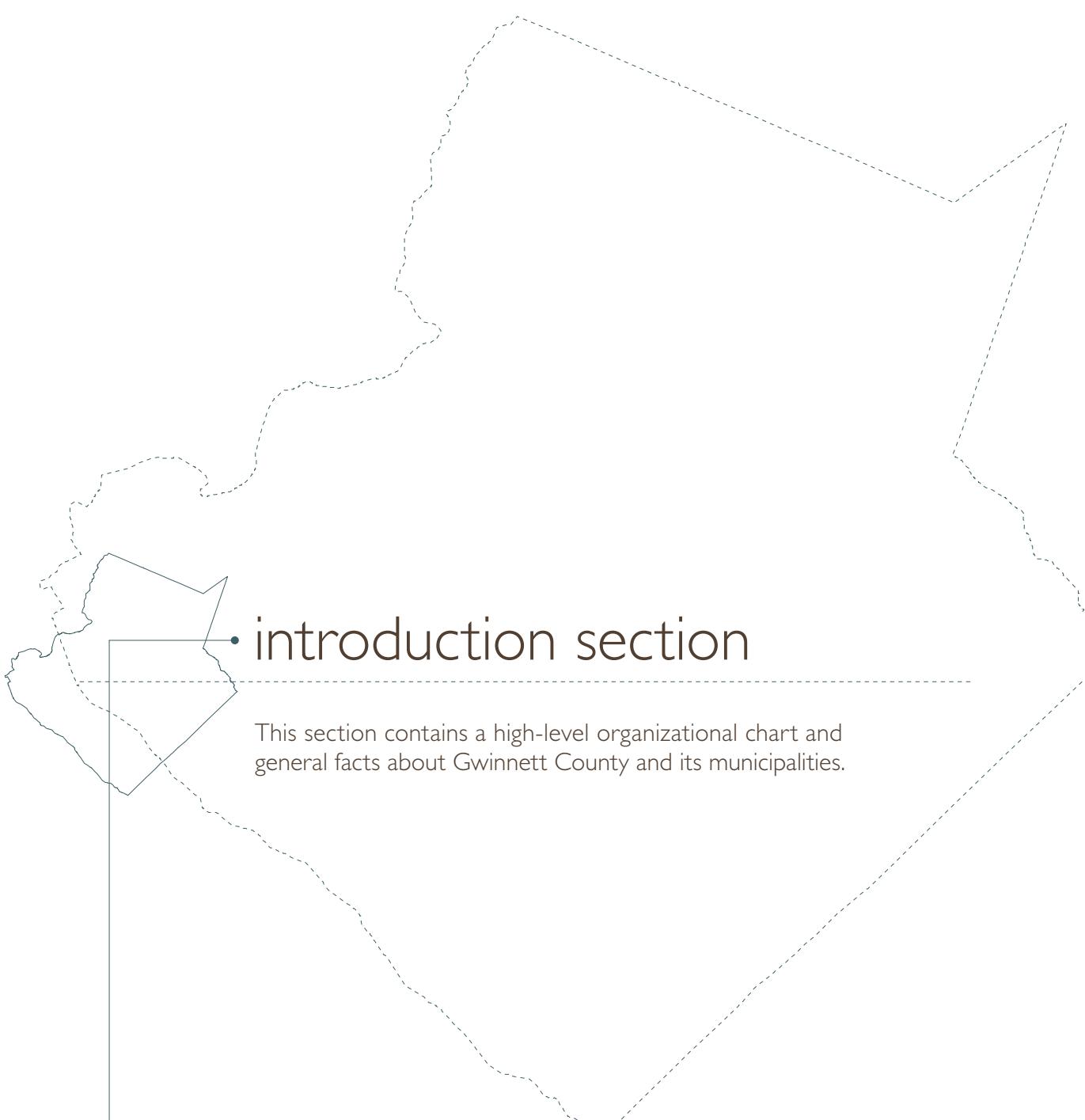
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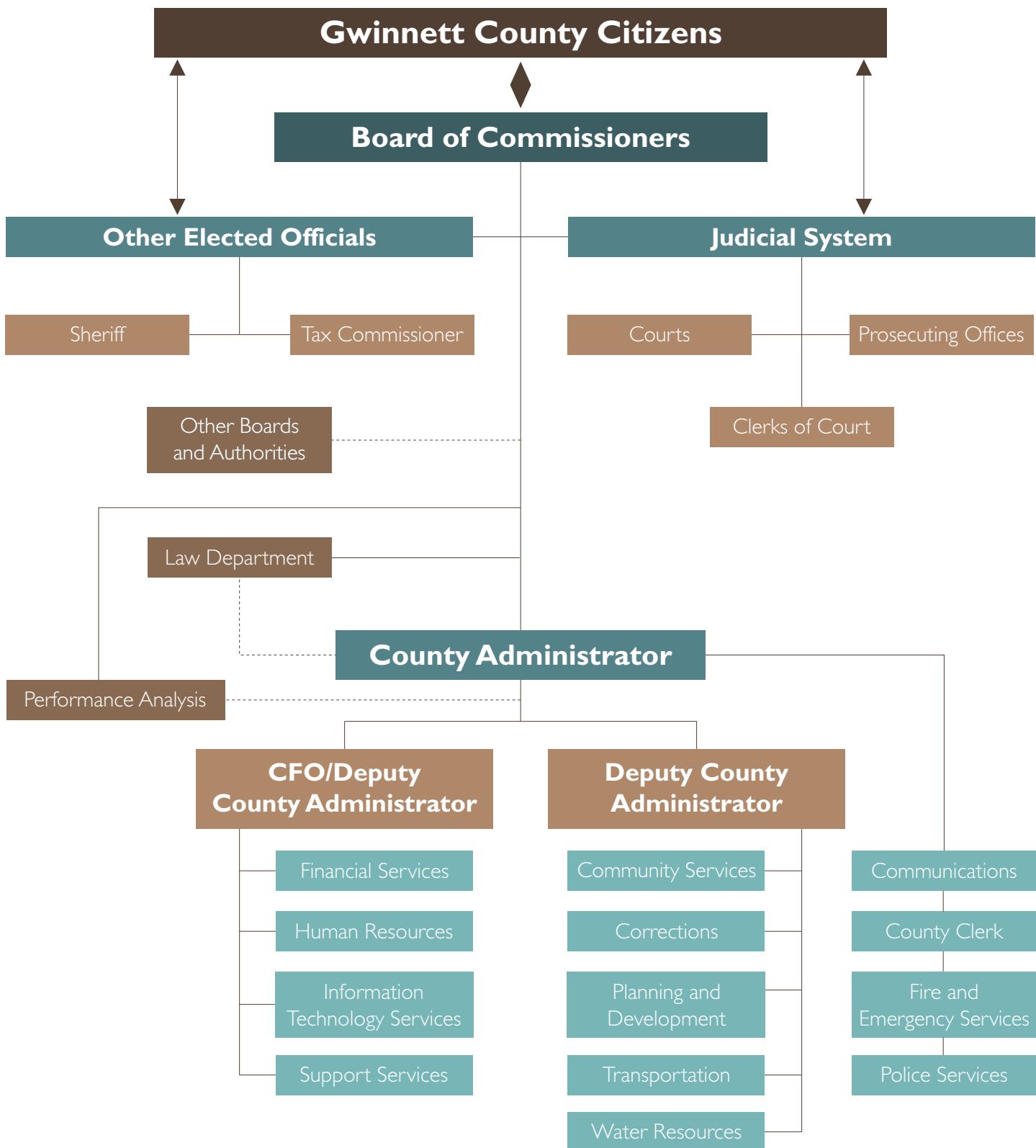
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• introduction section

This section contains a high-level organizational chart and general facts about Gwinnett County and its municipalities.

Gwinnett County Organizational Chart



County Administration/Department Directors

County Administrator Glenn P. Stephens	Human Resources Kenneth Poe , Director
Deputy County Administrator/CFO Aaron J. Bovos	Information Technology Services Barry Puckett , <i>Acting</i> Director
Deputy County Administrator Vacant	Planning and Development Bryan Lackey , Director
County Attorney M. Van Stephens , <i>Acting</i> County Attorney	Police Services Chief Charles M. Walters
Community Services Phil Hoskins , Director	Support Services Vacant
Corrections Warden David Peek	Transportation Kim Conroy , Director
Financial Services Maria Woods , Director	Water Resources Ron Seibenhener , Director
Fire and Emergency Services Chief Bill Myers	

Elected Officials

Clerk of Court Richard T. Alexander Jr.	State Court Judges Pamela D. South , Chief Judge
District Attorney Daniel J. Porter	Joseph C. Iannazzone
Chief Magistrate Court Judge Kristina H. Blum	Carla E. Brown
Probate Court Judge Christopher A. Ballar	Randolph G. Rich
Sheriff R.L. "Butch" Conway	John F. Doran Jr.
Solicitor Rosanna Szabo	Emily J. Brantley
Tax Commissioner Richard Steele	Howard E. Cook , Senior Judge
	Robert W. Mock Sr. , Senior Judge
	Superior Court Judges Melodie Snell-Conner , Chief Judge
	Michael C. Clark
	Debra K. Turner
	R. Timothy Hamil
	Ronnie K. Batchelor
	Thomas N. Davis Jr.
	Warren P. Davis
	Karen E. Beyers
	Kathryn M. Schrader
	George F. Hutchinson III
	K. Dawson Jackson , Senior Judge
	Fred A. Bishop Jr. , Senior Judge

Judicially Appointed Officials

Juvenile Court Judges Robert V. Rodatus , Presiding Judge	Clerk of Recorder's Court Jeff C. West
Stephen E. Franzén	Court Administrator Philip M. Boudewyns
Robert Waller	
Recorder's Court Judges Michael Greene , Chief Judge	
Rodney S. Harris	
Patricia Muise	

Government Finance Officers Association Statement

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2012.*

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.



* This award is the highest form of recognition in governmental budgeting. Gwinnett County has received this prestigious award for 24 years.



History

Covering 437 square miles of frontier land the Creek and Cherokee Indians ceded to the state, the Georgia Legislature created Gwinnett County on December 15, 1818. Gwinnett County was named after Button Gwinnett, one of Georgia's three signers of the Declaration of Independence.

In 1819, the home of Elisha Winn, one of Gwinnett's early leaders instrumental in the creation of the County and in whose parlor the early planning took place, became the first county courthouse. The first elections were held in the parlor, and superior court proceedings were conducted in his barn, while the first jail stood nearby. Winn selected Lawrenceville as the site for the county seat and donated the land for the first permanent courthouse, which was completed in 1824 for \$4,000. When it was destroyed by fire in 1871, a second courthouse was constructed in 1872, but was torn down in 1884 when it was deemed inadequate. It was finally replaced in 1885 with the building now known as the Historic Courthouse and was used as the County's courthouse until 1988, when the construction on the Gwinnett Justice and Administration Center was completed.

In 1914, a portion of Gwinnett was joined with parts of Walton and Jackson Counties to form Barrow County. More of Gwinnett's land area was lost in the mid-1950s with the construction of Buford Dam. As the Chattahoochee River was backed up behind the new dam, the water of Lake Lanier covered hundreds of acres.

Population

According to Moody's Analytics, Gwinnett's population was estimated at 837,873 in 2012 and is expected to reach more than one million by the year 2020.

Public Safety

Gwinnett County's Department of Police Services is a nationally accredited agency with approved personnel of 758 sworn officers, supported by 307 non-sworn employees providing law enforcement services to the County. The department's goals in 2013 are to: maintain current personnel staffing levels to deliver effective law enforcement services to the community while maintaining fiscal responsibility; continue to attract and retain the highest quality of employees; identify and obtain new technology and equipment to improve the delivery of services to residents; identify the need for and develop the physical facilities needed to meet the growth of the department; and provide training for and encourage the educational development of all personnel.

Gwinnett County's Department of Fire and Emergency Services covers one of the largest geographic areas in the state of Georgia. Serving this area with fire protection and emergency medical services is the mission of the department. The department meets its challenge with approved personnel of 844 well-trained men and women. Responding to more than 66,000 calls for help annually, Fire and Emergency Services operates 30 strategically placed fire stations that include 30 engine companies, 10 ladder trucks, and 23 advanced life-support medical units.

The Department of Corrections operates the Comprehensive Correctional Complex, an 800-bed prison facility that contains 512 beds for state and county inmates classified as minimum or medium security. This complex also contains 288 work release beds for

non-violent criminal offenders sentenced to part-time incarceration and parents who habitually fail to pay court-ordered child support. The correctional complex is the only government-owned prison in Georgia that is nationally accredited.

Transportation

Gwinnett County's infrastructure includes more than 2,750 miles of roads, which include more than 680 signalized intersections. The 2013 Capital Budget and 2014 – 2018 plan for the Transportation Capital Improvement Program (CIP) totals more than \$138.9 million.

In 2012 construction was finished on section 3, the final section of Sugarloaf Parkway Extension. The section 3 extension added a bridge overpass and entrance and exit ramps, completing the 6-mile extension from SR 20 south of Lawrenceville to SR 316 in the Dacula area.

Briscoe Field is the fourth busiest airport in the state, located on approximately 500 acres. It is capable of handling all light, general aviation, and most corporate jet aircraft. Two fixed-base operators provide excellent service and three flight schools provide instruction.

Gwinnett County Transit operates seven express bus routes during AM and PM peak travel times and five local bus routes all day Monday through Friday; one local bus route operates all day on Saturday. The express routes allow transit customers to park their cars at County park and ride lots and take transit to destinations in downtown and midtown Atlanta. The local routes are complemented by door-to-door Americans with Disabilities Act (ADA) paratransit service for ADA-eligible customers unable to use the local bus. The transit system is operated using 60 express coaches, 28 local buses, and 10 paratransit vehicles. In 2012 the transit system transported more than 2.0 million riders on express and local buses.

Education

Gwinnett County Public Schools is the largest school system in Georgia and continues to grow. Total projected enrollment for 2012 – 2013 is 162,635, including students in 77 elementary schools, 26 middle schools, 19 high schools, and 10 other educational facilities. The average cost to educate a student is \$7,392 per year. In 2012 – 2013, Gwinnett County operates 1,834 school buses that transport more than 122,500 students twice daily and travel more than 23.5 million miles annually. In fiscal year 2013, the total budget adopted by the Gwinnett County Board of Education is \$1.7 billion. For more information on Gwinnett County Public Schools, go to www.gwinnett.k12.ga.us.

Gwinnett County Public Schools was the recipient of the 2010 Broad Prize through the Eli and Edythe Broad Foundation. As the winner of the largest education award in the country, Gwinnett County Public Schools received \$1 million in college scholarships for its high school students. This annual award honors large urban school districts that demonstrate the strongest student achievement and improvement while narrowing achievement gaps between income and ethnic groups. The money goes directly to graduating high school seniors for college scholarships.

Gwinnett is also home to several colleges and universities, such as the University of Georgia, DeVry Institute of Technology, Shorter College, Gwinnett Technical College, Georgia Gwinnett College, and the Georgia campus of the Philadelphia College of Osteopathic Medicine.





Georgia Gwinnett College opened its doors as a four-year college in fall 2006. Prior to that, the college only offered a two-year associate degree. The first Georgia Gwinnett College graduation was held in June 2008. The new Student Center opened in January 2011. Currently there are more than 9,000 students attending Georgia Gwinnett College.

In May 2008, the University of Georgia moved its Gwinnett programs from the campus it shared with Georgia Gwinnett College to its new location near Sugarloaf Parkway and I-85, and changed its curriculum to graduate programs and continuing education only.

Established in 1935, the Gwinnett County Library System has grown to 15 full-service branches and has the highest circulation in the state with more than 7.2 million items borrowed and more than 5.9 million website visits in 2012. The value of items borrowed and services provided in 2012 was \$138,562,038. Initiatives in 2013 include technology innovations such as 24/7 self-service library lending machines, automated book drops, and digital media labs; supplemental funding initiatives to continue growing supportive community relationships; and promotion of lifelong learning.

Business Environment

Gwinnett County has maintained its AAA rating from all three major credit rating agencies since 1997, and is one of approximately 39 counties in the United States with this rating. The County's favorable rating indicates solid financial management and results in significant interest savings for our residents.



Gwinnett County issued 18,781 occupation tax certificates (business licenses) in 2012. Gwinnett's hospitality and international sophistication, along with affordable real estate and a well-educated labor pool, continues to attract a comprehensive array of diverse companies.

For nearly 30 years, Gwinnett has been a major retail center. It became home to Gwinnett Place Mall in 1984, the Mall of Georgia in 1999, and Discover Mills (now Sugarloaf Mills) in 2001.



The Gwinnett Chamber's Economic Development Department globally markets Gwinnett as the premier location in metro Atlanta and the state of Georgia for growing and conducting business. By encouraging investment and trade into the County through relocation and expansion assistance, the organization works with local and regional partners to bring technology, communications, life science, advanced manufacturing, supply chain operations and corporate headquarters to the community. During the past decade, Gwinnett County has been a top job creator in Metro Atlanta, and has become home to FORTUNE 500 and 1,000 companies. From small businesses to industry giants, from global companies to homegrown start-ups; it is clear that Success Lives Here in Gwinnett County.



Gwinnett caters to domestic and international businesses of all sizes and works to promote the industries of advanced communications, information technology, manufacturing/supply chain management, healthcare and life sciences, and corporate headquarters/professional services. Gwinnett's assets in these related sectors are strong, and efforts are targeted to ensure companies continue to be satisfied with their Gwinnett location, expand their presence in Gwinnett County, and help grow additional local economic opportunities.

The vision is that Gwinnett will be known as an inclusive community where businesses thrive and residents maximize their potential through world-class schools, opportunities for lifelong learning, a vibrant economy, diverse partnerships, and a superior quality of life.

Recreation and Arts

The Operations Division of Gwinnett County Parks and Recreation offers award-winning parks and leisure activities year-round to the young and young at heart residents of Gwinnett County. From a stroll on a trail to playing a sport, from learning how to swim to exploring the past and enjoying Gwinnett County history, from a fitness or pottery class to a horseback or bike ride, there is something for everyone. They also offer facility rentals and partner with Gwinnett's 28 volunteer youth athletic associations to offer sports such as baseball/softball, basketball, cheerleading, football, soccer, roller hockey, and lacrosse. In 2012 the division offered more than 6,000 classes, summer camps, and special events.

Gwinnett County Parks and Recreation operates 46 parks and facilities that include 154 sports fields, 51 tennis courts, 29 outdoor basketball courts, five year-round and seven seasonal aquatic facilities, six dog park areas, seven cultural/historic sites, more than 103 miles of trails, seven skate complexes, 63 playgrounds, picnic areas, pavilions, fishing lakes, and more. In 2012 the Yellow River Post Office historic site and Bryson Park opened and renovations to Vines Park were completed. Multi-purpose artificial turf fields opened at Harbins and Rabbit Hill Parks. Additional information regarding capital projects is found in Section VI.

Gwinnett County continues to place a high priority on greenspace, as well as active and passive park land. As of 2012, the total parkland acreage was 9,282 acres for both passive and active parks.

The Gwinnett Environmental and Heritage Center is a unique partnership among the Gwinnett County Board of Commissioners, the Gwinnett Environmental and Heritage Center Foundation, the University of Georgia, and the Gwinnett County Public School system. The 66,000 square-foot educational center is used as a multi-use history, culture, heritage, and environment facility. The center was Gwinnett County's first LEED- (Leadership in Energy and Environmental Design) certified green building and has one of the nation's largest sloped vegetated roofs. The center staff also coordinates heritage programming at other County historic sites.

ArtWorks! Gwinnett is a nonprofit organization designed to cultivate arts opportunities in Gwinnett that enhance cultural and economic capital and enrich the county's residents and the business community. The organization is an independent initiative that branched from Partnership Gwinnett and supports the County's 2030 Unified Plan. ArtWorks! Gwinnett's first annual awards program, entitled Fusion, was held in January 2012 at the Hudgens Center for the Arts.

The Gwinnett Center complex consists of a Convention Center, a Performing Arts Center, an Arena, and the Hudgens Center for the Arts. Beautiful landscaping and complimentary onsite parking make a visit to any of these facilities an enjoyable one. The complex is operated by the Gwinnett Convention and Visitors Bureau under an operating agreement with Gwinnett County; the Convention and Visitors Bureau is the official tourism, hospitality sales, and marketing arm for the County.





The Convention Center is anchored by a 50,000 square foot Exhibit Hall, which is an ideal venue for trade shows, conventions, consumer shows, and corporate meetings. With 28-foot ceilings and column-free exhibit space, up to 300 exhibitors can use the Exhibit Hall at one time. The Convention Center also has 24 fully adaptable meeting rooms accommodating any size group from two to 2,000. The Grand Ballroom consists of 21,600 square feet of space, with banquet seating for up to 1,500.

The Performing Arts Center is a 708-seat performing arts theater with superior visibility and acoustics, and a high-tech sound system. The theater has fully-equipped production capabilities, and it is ideal to showcase stage productions, musical performances, corporate meetings, and civic events.

The Hudgens Center for the Arts provides a setting with casual elegance or an artistic flair, with outdoor gardens, an art gallery, and a variety of beautiful spaces for receptions, weddings, or other special events. The Al Weeks Sculpture Garden offers 28,000 square feet of enclosed, private outdoor space with a lily pond, waterfalls, koi, and garden seating.

The Arena at Gwinnett Center seats up to 13,000 attendees for concerts, sporting events, religious conventions, corporate meetings, and family shows; since 2003 the Arena has been the home of the Gwinnett Gladiators of the East Coast Hockey League. With 36 corporate suites, high-end sound, and versatile lighting, the venue has a top reputation in the industry among promoters and planners. In 2009 a parking deck was added, which provides an additional 950 covered spaces for patrons. According to entertainment publications *Venues Today* and *Pollstar Magazine*, Gwinnett Arena ranks among the top venues worldwide based on ticket sales and attendance in 2012.

In 2009, the Atlanta Braves' Triple-A affiliate, the Gwinnett Braves, moved to Lawrenceville and began playing at Coolray Field. This state-of-the-art stadium seats more than 10,000 fans, and it plays host to 72 regular season home games, plus other events such as concerts, charity events, baseball clinics, and public safety exhibitions. The opening of Coolray Field provided the community with more than 400 new jobs, and the Braves have been active with donations and fundraising for local nonprofit companies.

Healthcare

Gwinnett Medical Center (GMC) is a 553-bed, not-for-profit healthcare network comprised of two hospitals, a long-term care facility, and a full spectrum of outpatient services. In 2011, GMC served approximately 400,000 patients (ER discharges, inpatient and outpatient surgical patients, and outpatient visits).

With more than 4,200 associates and approximately 800 affiliated physicians, GMC is comprised of the following licensed facilities: Gwinnett Medical Center-Lawrenceville with 353 acute care beds, Gwinnett Medical Center-Duluth with 81 acute medical/surgical beds and 30 acute physical rehabilitation beds, and the Gwinnett Extended Care Center on the Lawrenceville campus with 89 nursing home beds.

GMC-Lawrenceville, the system's flagship hospital, provides inpatient and outpatient services as well as 24-hour emergency care, including the Children's Emergency Center, and Level II trauma care. The North Tower features the most advanced technology in healthcare, and the Strickland Heart Center provides advanced cardiac services, including open-heart surgery.

GMC-Lawrenceville's comprehensive array of medical specialty services includes the Center for Orthopedics, Center for Neuroscience, Brain & Spine Institute, and Center for Sleep Disorders. This hospital is also the site of Gwinnett Day Surgery, Gwinnett Extended Care Center, Gwinnett Sports Rehab, and the Gwinnett Women's Pavilion. The Women's Pavilion offers a Level III neonatal intensive care unit and a high-risk pregnancy unit.

GMC-Duluth offers 24-hour emergency care and is best known for its Sports Medicine Program, Center for Surgical Weight Management, robotic surgery, and Glancy Rehabilitation Center, which offers inpatient and outpatient rehabilitation services for individuals with orthopedic or neurologic conditions.

Serving the area since 1980, the Emory Eastside Medical Center in Snellville is a 310-bed full-service hospital, which includes a pediatric urgent care unit, day surgery, obstetrics, breast health center, and an in-patient physical rehabilitation center. Eastside Medical has over 450 physicians and employs 1,200 clinical and support staff. Through a partnership with the Piedmont Heart Institute, the hospital expanded its cardiac care services in 2012. The Eastside Heritage Center, located at the original hospital campus on Fountain Drive, specializes in the care and treatment of many adult conditions. The center includes programs for senior mental health, wound care, sleep disorders, and pain management. Eastside Digital Imaging at Loganville is located on Highway 81 South and offers an array of imaging services. In 2011 Eastside Medical Center opened The Spine Center in its office building at 1600 Medical Way in Snellville. The Spine Center offers a variety of treatment options for patients suffering from neck, back and spine problems.

Gwinnett County Health and Human Services supports the needs of residents through coordination with private and public organizations. It participates in the planning of the Gwinnett Coalition for Health and Human Services, provides services to Gwinnett's senior citizens, develops and manages one-stop service centers, and manages County funding for nonprofit and other governmental organizations. Numerous health centers throughout Gwinnett County offer medical care to residents who meet income and eligibility requirements.

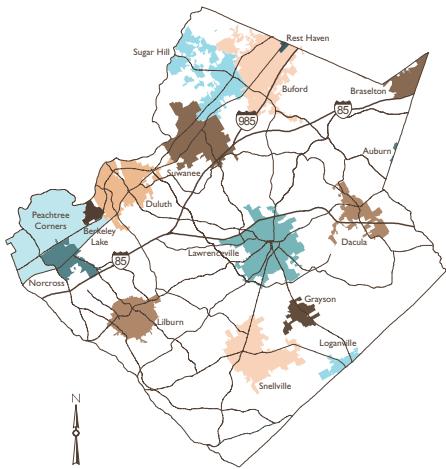
Government

Governed by a five-member Board, Gwinnett's local government is comprised of a chairman elected at-large and four commissioners elected by district for four-year terms. The Board of Commissioners appoints the County Administrator, who oversees 12 executive departments.

Built in 1885 and renovated in 1992, the Gwinnett Historic Courthouse is located on the square in downtown Lawrenceville and is open for tours Monday through Friday. County offices were housed in this facility until 1988. This building serves as a public museum and meeting facility for residents and civic organizations. The annual lighting of the Christmas tree at Thanksgiving, the Moonlight and Music Summer Concert Series, and many other festivals are held here during the year.

While most county government operations are located in the Gwinnett Justice and Administration Center (GJAC), some departments are located in the Annex Building, One Justice Square, and the Recorder's/Juvenile Court facility. As relocations and additions occur, the existing facilities undergo reconfigurations to better meet residents' needs.





Spanning 437 square miles, Gwinnett County has 16 municipalities within its boundaries. For 2012, there were an estimated 837,873 people who called Gwinnett home.

POPULATION	
July 1, 2011 Estimate	
(Source – U.S. Census Bureau)	
Auburn	213*
Berkeley Lake	1,614
Braselton	3,046*
Buford	11,562*
Dacula	4,553
Duluth	27,258
Grayson	2,732
Lawrenceville	29,247
Lilburn	11,951
Loganville	2,537*
Norcross	9,340
Peachtree Corners	N/A**
Rest Haven	33*
Snellville	18,686
Sugar Hill	18,980
Suwanee	15,734
Unincorporated	667,455

* Population within Gwinnett County

** City was incorporated after Census data was compiled.

Municipalities

Auburn – Located on U.S. Highway 29 between Lawrenceville and Athens, Auburn became a part of Gwinnett County in 1988 annexing 2,500 acres.

Berkeley Lake – Established in 1956, Berkeley Lake is located near the Chattahoochee River and is mostly residential with wooded lots and rolling hills.

Braselton – Settled in 1876, part of this municipality is located within Gwinnett where property was annexed in 1989. It also extends into Barrow, Hall, and Jackson counties.

Buford – Buford is Gwinnett's northern most city with a small portion of the city in Hall County. It was founded in 1872 and originally developed as a railroad town.

Dacula – Founded in 1891, a branch of the Seaboard Coastline Railroad was constructed from Dacula through Lawrenceville to Duluth. Elisha Winn is one of Gwinnett's early leaders, and his home served as a temporary first courthouse.

Duluth – In the early 1800s, this town was part of Cherokee Indian territory. In 1821, it developed as the town of Howell Crossing, and in 1873 the town name was changed to Duluth following completion of the railroad.

Grayson – An area of rolling pastures and small farms, Grayson was founded in 1880. Previously known as Berkely, it is another city given birth by the railroad.

Lawrenceville – Lawrenceville is the largest city in Gwinnett. Incorporated in 1821, it is the second oldest city in metro Atlanta and is the county seat.

Lilburn – In 1892 a railroad stop known as the town of McDaniel developed. Changing to Lilburn in the early 1900s, this city is named after Lilburn Trigg Myers who was the general superintendent for the Seaboard Airline Railway.

Loganville – This town also started as a branch of the railroad in 1898 and is another city that Gwinnett shares with an adjoining county.

Norcross – The second oldest city in Gwinnett, Norcross was founded as a resort town for wealthy Atlantans. Chartered in 1870, Norcross has an area of 112 acres listed in the U.S. Register of Historic Places.

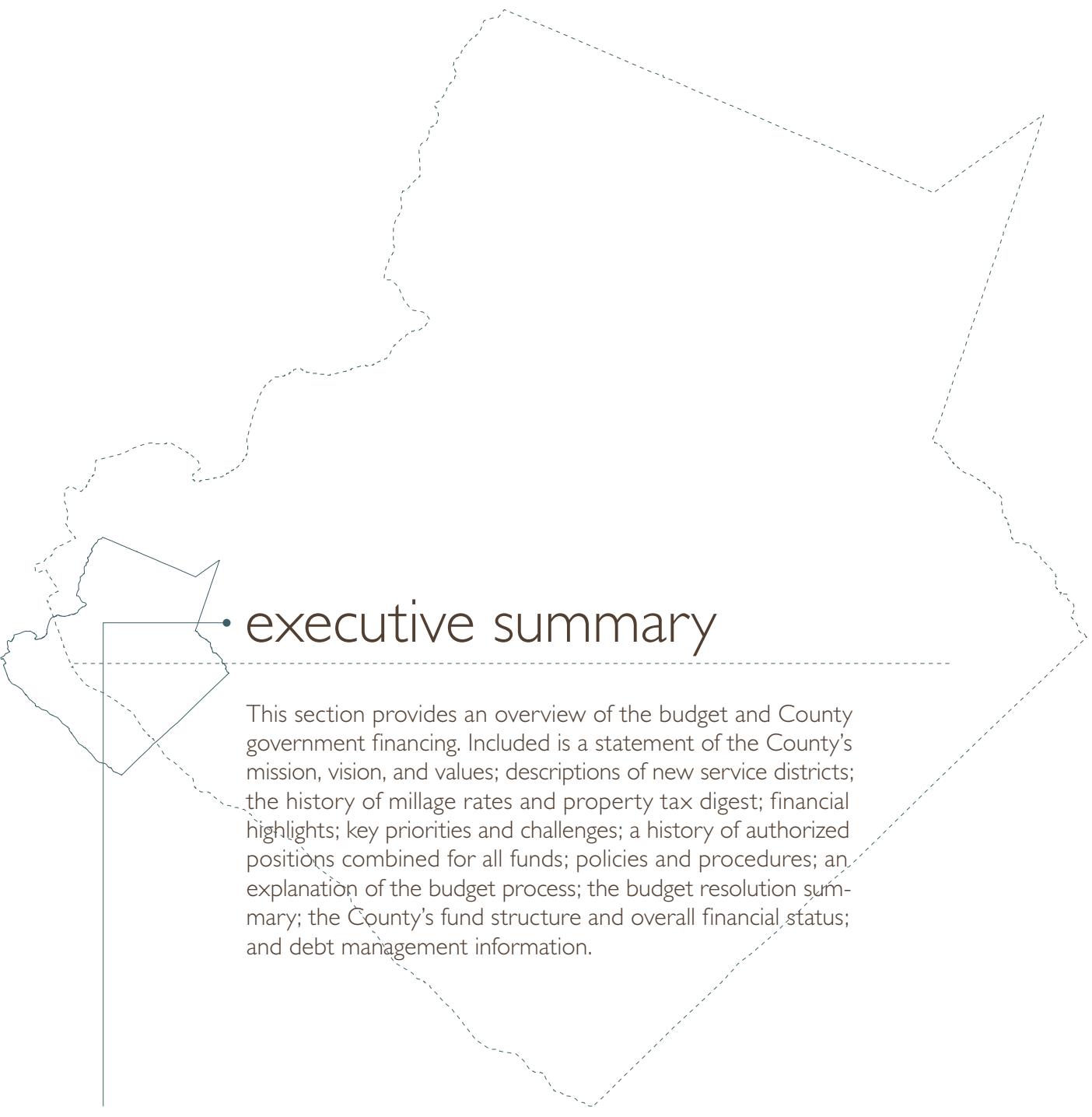
Peachtree Corners – Peachtree Corners is the newest city in Gwinnett County. The Georgia General Assembly passed legislation on March 16, 2011, to hold a referendum for voters to consider the incorporation of the City of Peachtree Corners. The referendum passed on November 8, 2011.

Rest Haven – Incorporated in 1940, Rest Haven is one mile and a half wide.

Snellville – In 1885 Snellville was founded by Thomas Snell and James Sawyer. It is located on U.S. Highway 78 in the southeastern corner of the County.

Sugar Hill – This town's name came from a freight wagon traveling down a steep hill. In the 1800s, the wagon spilled its load of sugar all over that hill becoming "Sugar Hill." The city was chartered in 1939.

Suwanee – Beginning as an Indian village and later developed as a railroad stop, Suwanee was officially founded in 1837 with the establishment of the post office.



• executive summary

This section provides an overview of the budget and County government financing. Included is a statement of the County's mission, vision, and values; descriptions of new service districts; the history of millage rates and property tax digest; financial highlights; key priorities and challenges; a history of authorized positions combined for all funds; policies and procedures; an explanation of the budget process; the budget resolution summary; the County's fund structure and overall financial status; and debt management information.

Budget Document 2013



January 3, 2013

Dear Stakeholders of Gwinnett County:

It is our privilege to present the 2013 fiscal year budget and financial plan as unanimously adopted by the Gwinnett County Board of Commissioners on January 3, 2013. This comprehensive document is the result of Residents, Elected Officials, Constitutional Officers, Administration, and County Staff working together to prepare a financial plan that allows us to carry out the County's Mission, Vision, and Values, ensuring the highest standards of service to the community.

Overview

In today's challenging economic landscape, many of our residents and businesses are facing difficult financial times. The County is also experiencing financial challenges due to the decline in the ad valorem tax digest, which represents a decrease in revenue needed to fund services. For many years, Gwinnett experienced a growing tax digest; however, the digest began to decline in 2009 and is projected to continue declining through 2013.

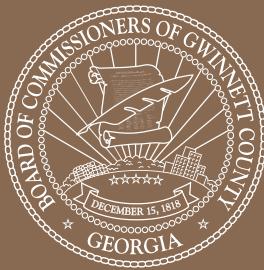
With these financial challenges in mind, the Chairman's Budget Review Team members, Houston Bass, Mark Brock, David Crews, Lois Love, Marian Lucia, and Herman Pennamon and participating departmental and agency representatives, made recommendations for the 2013 budget. The prevailing themes that emerged during the 2013 budget planning process were: planning for a reduction in revenue due to a decline in the property tax digest, creating new service districts, preserving core services, continuing the comprehensive five-year financial review process, and maintaining fund balance reserves.

Additionally, the incorporation of the City of Peachtree Corners had a financial impact on the County's 2013 budget. The County anticipates a decline in revenues of approximately \$2 million in 2013 as a result of the city's incorporation.

The 2013 budget provides funding to handle the implementation of state legislation including tax reform and judicial reform, but very little else in the way of improvements could be funded. Pay raises for County employees are not included in the budget, and the County will continue a policy of holding vacant positions unfilled for at least 90 days.

Additional information related to the fiscal year 2013 budget process can be found on the County's website at www.gwinnettcounty.com on the *Your Money* page.

A history of fiscal responsibility and the ability to anticipate change has enabled Gwinnett County to maintain high levels of service despite economic and legislative uncertainty. Since 1997, the County has maintained the highest standards of excellence in its financial practices, which has resulted in AAA credit ratings from all three of the credit rating agencies. The County strives to maintain core services and the quality of life our residents and businesses enjoy through the delivery of efficient, effective services and conservative budgeting practices associated with the proactive management of the County's financial plan.



Mission

The Gwinnett County Government will deliver superior services in partnership with our community.

Vision

Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful greenspace, and recreational facilities. We are committed to partnering with others in our community who share a dedication to making life better for our citizens.

Values

- We believe in honesty, fairness, and respect for all.
- We believe in stewardship of public resources, protection of the environment, and that all citizens should expect to live and work in a clean and secure community.
- We value excellence, creativity, innovation, and new technologies and ideas.
- We believe that our government must be customer-focused and fiscally responsible and deliver services that are among the best in the nation.

2013 Budget Themes

- Plan for projected reduction in revenue due to a decline in the property tax digest
- Create new service districts
- Preserve core services
- Continue comprehensive five-year financial review process
- Maintain fund balance reserves

Fire and Emergency Services District

Includes:

Unincorporated Gwinnett County
 Auburn • Berkeley Lake • Braselton
 Buford • Dacula • Duluth • Grayson
 Lawrenceville • Lilburn • Norcross
 Peachtree Corners* • Rest Haven
 Snellville • Sugar Hill • Suwanee

Loganville Emergency Medical Services District

Includes:

Loganville

Police Services District

Includes:

Unincorporated Gwinnett County
 Berkeley Lake • Buford • Dacula
 Grayson • Peachtree Corners*
 Rest Haven • Sugar Hill

Development and Enforcement Services District

Includes:

Unincorporated Gwinnett County

General, Recreation, and Bond Funds

Includes:

Unincorporated Gwinnett County
 All 16 Cities

* Peachtree Corners incorporated after Gwinnett County and its cities entered the SDS agreement.

Service Delivery Strategy (SDS)

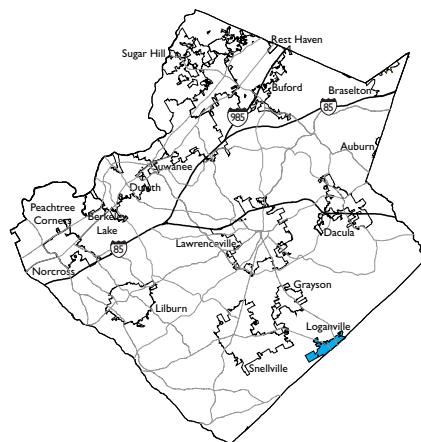
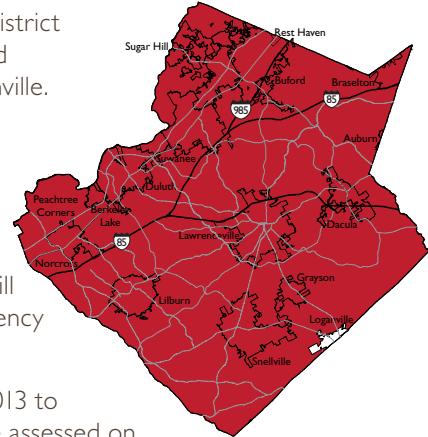
State law requires that cities and counties operate under a SDS agreement that defines the services to be provided by each jurisdiction and sets out how those services are funded.

After several years of litigation and a court order, Gwinnett County and 15 cities reached a negotiated settlement in early 2012. The settlement allowed all of the parties to have input into the final outcome versus being required to implement the court order. As a result, the County and its cities entered a new SDS agreement that affects the way the County budgets and provides some services. This agreement created four new service districts that became effective on January 1, 2013. The services districts include all of the different areas in Gwinnett County that receive designated services provided by county government. The creation of new service districts required a \$51 million transfer in 2013 from the General Fund to the newly created service districts (excluding Loganville Emergency Medical Services District) to establish a 3-month operating reserve in accordance with county policy.

The new service districts change the way property owners will pay for county-provided services. Starting in 2013, the Gwinnett County property tax bill will reflect millage rates based on where a property is located and what services are provided by county government. In other words, a dedicated millage rate will be paid by the residents who benefit from specific county-provided services.

Fire and Emergency Medical Services (EMS) District

- The Fire and Emergency Medical Services District includes all properties within unincorporated Gwinnett County and all cities except Loganville.
- Gwinnett County is responsible for providing fire and emergency medical protection within this district.
- The city of Loganville operates its own fire department, but residents and businesses will continue to receive county-provided emergency medical services.
- A property tax will be levied beginning in 2013 to support this service district. This levy will be assessed on each property within the district and will be itemized on the property tax bill.

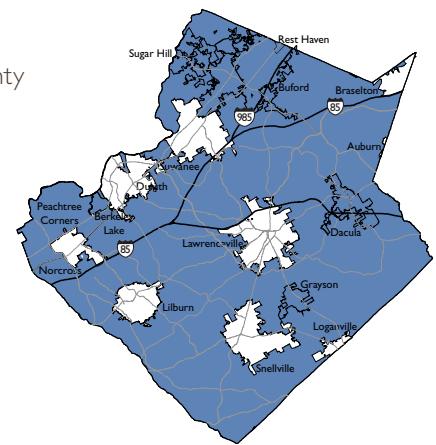
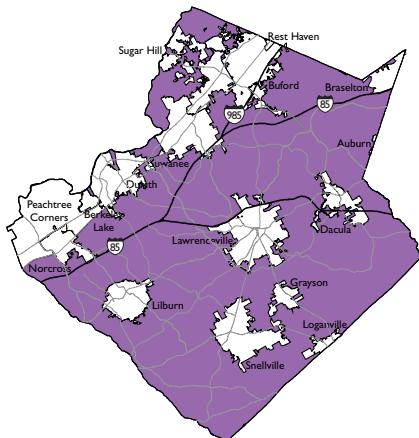


Loganville Emergency Medical Services (EMS) District

- The Loganville Emergency Medical Services District includes all properties within the portion of incorporated Loganville that lie within Gwinnett County.
- Gwinnett County is responsible for providing emergency medical services within this district, which is funded through a contractual agreement with the County.
- At this time, no millage rate is associated with this service district.

Police Services District

- The Police Services District includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill).
- Gwinnett County is responsible for providing police protection within this district.
- A property tax will be levied beginning in 2013 to support this service district. This levy will be assessed on each property within the district and will be itemized on the property tax bill.



Development and Enforcement Services District

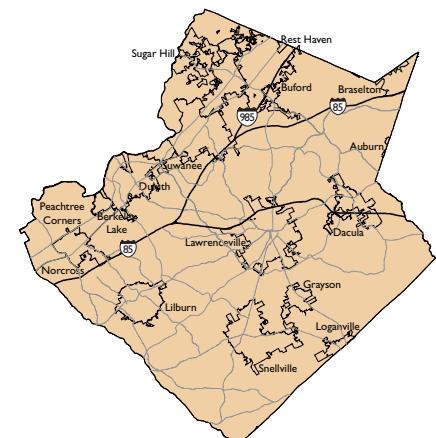
- The Development and Enforcement Services District includes all properties within unincorporated Gwinnett County.
- Gwinnett County is responsible for providing short-term planning and code enforcement services within this district.
- A property tax will be levied beginning in 2013 to support this service district. This levy will be assessed on each property within the district and will be itemized on the property tax bill.

General Fund

- The County's General Fund will continue to support services that benefit everyone countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, elections, and transportation.
- The General Fund includes all properties located within Gwinnett County.
- The County will continue to levy a countywide property tax to support the General Fund. This levy will be itemized on the property tax bill.

Recreation Fund

- The voter-approved Recreation Fund supports and maintains parks and recreation programs and facilities countywide.
- The Recreation Fund includes all properties located within Gwinnett County.
- The County will continue to levy a countywide property tax to support the Recreation Fund. This levy will be itemized on the property tax bill.



Bond Fund

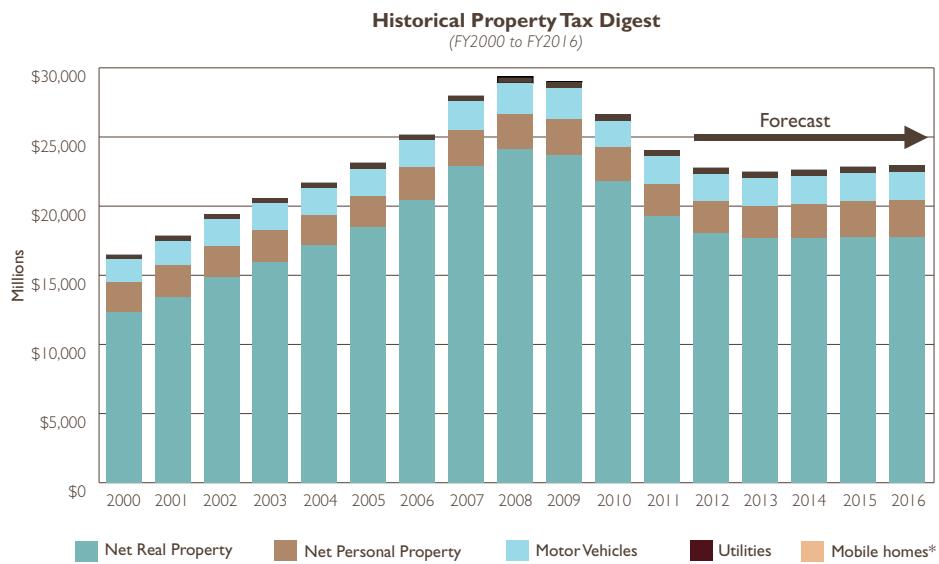
- The Bond Fund repays debt on the voter-approved expansion of the jail, also known as the Gwinnett County Pre-Trial Detention Center.
- The Bond Fund includes all properties located within Gwinnett County.
- The County will continue to levy a countywide property tax to support the Bond Fund. This levy will be itemized on the property tax bill.



Property Taxes

As previously mentioned, the five-year decline in the property tax digest has presented significant financial challenges for the County.

Historical Property Tax Digest



*Value is too small to appear on this chart.

The County has budgeted property taxes conservatively to incorporate fluctuations in both the estimated digest and collection rate assumptions. When the 2012 budget was developed, the digest was estimated to decline approximately 8 percent from 2011, whereas current estimates approximate the final digest decline to be closer to 5 percent. As a result, property tax revenues came in higher than expected in 2012, and the County increased the budget for property taxes in 2013. It is important to note, however, that the property tax digest is expected to drop 1.9 percent in 2013, marking five years of decline. Overall, with the projected drop in 2013, the digest will have declined just over 20 percent, or \$7 billion, since 2008. About one-third of the total revenue for all operating funds is derived from property taxes.

Commissioners will set the millage rate for property taxes in the summer after assessments and appeals are completed in the spring. A millage rate will be associated with each of the new service districts; rates will depend on a property's location, which determines what services are provided by the County.

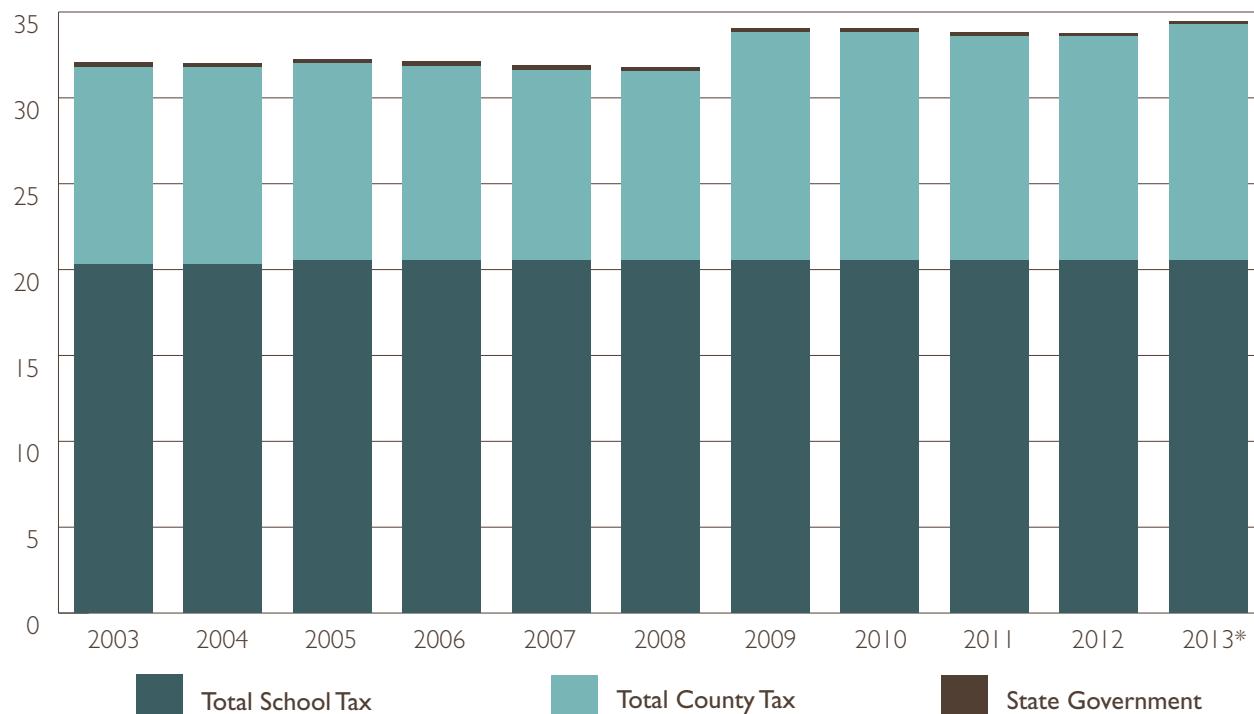
Tax-Related Funds

Real and Personal Property Tax Rates FY 2003 – 2013 (mills)

Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013*
General Fund	8.29	8.27	10.14	10.00	9.81	9.72	11.78	11.78	11.78	11.78	7.40
Fire Fund	1.87	1.87	—	—	—	—	—	—	—	—	—
Fire and EMS District	—	—	—	—	—	—	—	—	—	—	3.20
Police District	—	—	—	—	—	—	—	—	—	—	1.60
Development and Enforcement District	—	—	—	—	—	—	—	—	—	—	0.36
Recreation Fund	0.85	0.84	0.84	0.82	0.80	0.79	1.00	1.00	1.00	1.00	0.95
G.O. Bond Fund	0.24	0.24	0.24	0.23	0.23	0.22	0.23	0.23	—	—	—
G.O. Bond Fund II	0.25	0.25	0.25	0.25	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Total County Tax	11.50	11.47	11.47	11.30	11.08	10.97	13.25	13.25	13.02	13.02	13.75
School M & O	18.87	18.87	19.25	19.25	19.25	19.25	19.25	19.25	19.25	19.25	19.25
School Bonds	1.43	1.43	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Total School Tax	20.30	20.30	20.55								
State Government	0.25	0.20	0.15								
Total Property Tax	32.05	32.02	32.27	32.10	31.88	31.77	34.05	34.05	33.82	33.77	34.45

*The 2013 millage rate is an estimate. The actual rate may be different upon adoption due to possible changes in property tax values that occur in 2013. Also, see pages 2 – 3 for information regarding service districts in Gwinnett County.

Total Property Tax Rates FY 2003 – 2013 (mills)



*The 2013 millage rate is an estimate. The actual rate may be different upon adoption due to possible changes in property tax values that occur in 2013. Also, see pages 2 – 3 for information regarding service districts in Gwinnett County.



Financial Highlights

The fiscal year 2013 adopted budget includes an operating budget of \$1.06 billion and a capital budget totaling \$404.7 million.

The table below provides a summary of the adopted budget by fund type.

Summary of Fiscal Year 2013 Budget by Fund Type

	Operating Budget	Capital Budget	Total	% of Total
Tax-Related Funds	\$ 576,503,567	\$ 34,702,368	\$ 611,205,935	40%
Special Revenue Funds	\$ 40,003,058	\$ 198,464,643	\$ 238,467,701	16%
Enterprise Funds	\$ 376,992,493	\$ 175,475,273	\$ 552,467,766	37%
Internal Service Funds	\$ 111,880,695	\$ -	\$ 111,880,695	7%
Total Gross Budget	\$ 1,105,379,813	\$ 408,642,284	\$ 1,514,022,097	
Less Indirect Cost	\$ 46,613,031	\$ 3,912,194	\$ 50,525,225	
Total Net Budget	\$ 1,058,766,782	\$ 404,730,090	\$ 1,463,496,872	

Tax-related funds include the General, General Obligation Debt Service, Fire and EMS, Police, Development and Enforcement, Loganville EMS, Recreation, Capital Project, and Vehicle Replacement Funds. The adopted General Fund operating budget totals \$284.4 million. The tax-related funds have an operating budget of \$576.5 million and a capital budget of \$34.7 million.

Special revenue funds account for restricted and committed revenues and have an operating budget of \$40.0 million and a capital budget of \$198.5 million. These funds include capital projects related to Special Purpose Local Option Sales Tax (SPLOST) proceeds.

Enterprise funds account for \$377.0 million of the total operating budget and \$175.5 million of the total capital budget. These funds consist of operations funded primarily from user fees and charges. Enterprise operations are managed and operated much like private sector businesses. They require significant investment in plant, equipment, and infrastructure to deliver services.

Internal service funds provide services exclusively for county operations, including auto liability, fleet management, group self-insurance, risk management, workers' compensation, and administrative support. The adopted internal service funds budget totals \$111.9 million.

The following table shows the history of the budget each year for the last four years:

Year	Operating Budget**	% chg.	Capital Budget**	% chg.	Total Budget	% chg.
2013	\$ 1,058,766,782	16.0%	\$ 404,730,090	-21.6%	\$ 1,463,496,872	2.4%
2012*	\$ 913,081,823	-1.9%	\$ 516,203,317	-12.9%	\$ 1,429,285,140	-6.2%
2011*	\$ 930,600,259	-7.1%	\$ 592,809,017	7.0%	\$ 1,523,409,276	-2.0%
2010*	\$ 1,001,326,590	13.1%	\$ 553,772,270	-16.9%	\$ 1,555,098,860	0.2%

* Mid-year Reconciliation Budget

** Excluding indirect costs

The total operating budget has increased by \$145.7 million, or 16%. This increase is due to significant, one-time appropriations in the 2013 budget related to the creation of new service districts and defeasance of outstanding debt. If those one-time appropriations are excluded, the total operating budget is \$923, an increase of \$10 million or 1 percent from the 2012 reconciliation budget.

Key Priorities and Challenges

We have already discussed two of the major challenges for the 2013 budget: the declining property tax digest and the SDS settlement. Other priorities and challenges are discussed below.

Impact of Legislation

State-mandated appropriations present budget challenges for Gwinnett County each year. The following table outlines the impact of legislative changes in 2013:

Fund	Description	Appropriation Amount
General	District Attorney – House Bill 1176 – Criminal Justice Reform (3 positions)	\$ 299,149
General	Tax Assessor – House Bill 386 Tax Reform Act	175,000
General	Solicitor General – House Bill 1176 – Criminal Justice Reform – Criminal Investigator	64,887
General	Tax Commissioner – House Bill 386 Tax Reform Act	500,000
General	Tax Commissioner – Distribution of new license plates	170,991
Crime Victims	Solicitor General – House Bill 1176 – Criminal Justice Reform – Criminal Investigator	53,885
Total New Appropriations from Legislation Impacts		\$ 1,263,912

The Budget Planning Process

The Business Planning Process connects strategy and core services to the budget and the decision making process.

The budget is the annual financial plan resulting from the business planning process. During the business planning process each department examines their services to determine if the services are:

- Aligning with the strategic direction of the County, as defined in Gwinnett's 2030 Unified Plan
- Providing services "core" to the mission of the government
- Achieving outcomes relative to the resources allocated

This process provides the basis for all stakeholders to understand the expected results and for policymakers to make decisions in a more informed manner. In light of the economic downturn, the Business Planning Process provides the framework needed to appropriately plan for the allocation of limited resources.



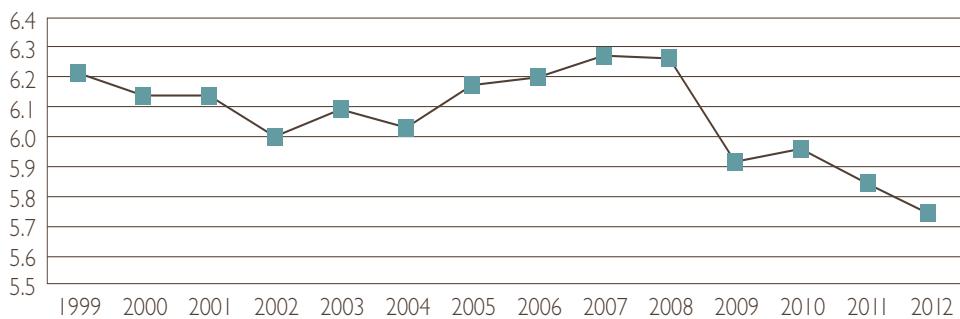
Staffing Levels and Population Growth

While Personal Services represents a large portion of the County's operating budget, the ratio of authorized positions to population continues to be lower than it was 14 years ago and has declined significantly since 2008. This presents the challenges of maintaining the same level of services with fewer employees and less funding for other operational costs. See Section IV – Departmental Information for more specific information on each department's challenges and goals.

Gwinnett County's population growth, taken in combination with less funding and fewer employees, creates an additional challenge. Even as the economy slowed, the County's population continued to increase. Every year the County added thousands of new residents, therefore the demand for services and facilities grew at the same time revenues were dropping.

Ratio of Authorized Positions Per 1,000 Population

Sources: Gwinnett County Department of Human Resources and U.S. Census. 2012 population estimate from Moody's Analytics Forecast.

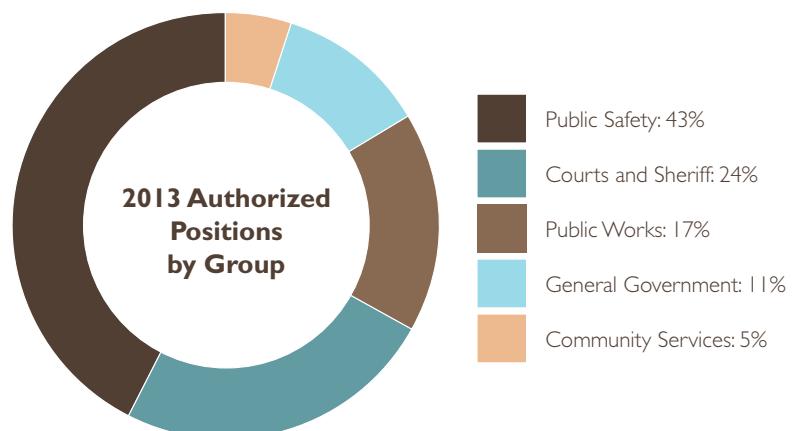


Gwinnett County Authorized Position History

Agency	Group	As of December 31,						2013 Adopted*
		2007	2008	2009	2010	2011	2012	
Clerk of Court	Courts & Sheriff	97	99	106	107	105	105	105
Clerk of Recorder's Court	Courts & Sheriff	17	17	17	17	17	17	17
Community Services	Community Services	251	269	229	245	242	241	240
Corrections	Public Safety	142	142	125	139	134	134	134
County Administration	General Government	34	34	38	35	35	35	35
District Attorney	Courts & Sheriff	89	97	103	103	103	103	107
Financial Services	General Government	176	172	124	119	124	125	115
Fire Services	Public Safety	757	766	784	844	844	844	844
Human Resources	General Government	32	32	25	35	36	37	36
Information Technology	General Government	0	78	109	116	116	116	116
Judiciary/Court Administration	Courts & Sheriff	88	92	94	94	98	98	98
Juvenile Court	Courts & Sheriff	61	61	61	61	61	62	61
Law	General Government	18	18	10	14	16	16	16
Planning & Development	Public Works	153	154	66	81	76	60	64
Police Services	Public Safety	1013	1048	1041	1066	1065	1065	1065
Probate Court	Courts & Sheriff	22	22	22	21	21	21	21
Water Resources	Public Works	608	623	608	577	576	593	593
Recorder's Court Judges	Courts & Sheriff	9	9	9	9	9	9	9
Sheriff	Courts & Sheriff	686	688	701	706	706	706	706
Solicitor	Courts & Sheriff	53	54	54	54	54	54	56
Support Services	General Government	195	112	103	108	106	104	114
Tax Commissioner	General Government	118	118	118	118	118	118	118
Transportation	Public Works	177	177	156	148	143	145	144
Total		4,796	4,882	4,703	4,817	4,805	4,808	4,814
Unallocated	General Government	2	11	11	11	10	4	10

*Includes frozen positions in County Administration (1), Fire Services (15), Juvenile Court (4), and Police Services (25).

Positions are full-time regular employees and permanent part-time employees. Grants and capital positions are included in this chart.





Accrued Liabilities

A challenging area for the County, like other governments, has been funding our Defined Benefit (DB) Pension and Other Post Employment Benefits (OPEB) plans. Beginning in 2007, the County closed the DB pension plan to new employees and committed to amortize the unfunded liability over 20 years, the projected service time of remaining participants. The combination of the challenging investment environment and retirements results in an increased percentage contribution from remaining participants. However, with the County's commitment to reduce the unfunded pension and OPEB liabilities and increase the funding ratio of these plans, budget savings in recent years have been contributed to pay down accrued liabilities.

Workforce Health

Medical studies continue to confirm that employee wellness programs achieve significant returns on investments (ROI). Modest wellness programs attain a ROI of approximately 3:1. More progressive programs, like Gwinnett County's program, achieve higher ROIs. Promotion of the wellness program will continue in 2013 through countywide communications, wellness-related meetings, financial incentives to reward participation, a wellness fair in May, and Lunch & Learns scheduled throughout the year. Since 2009, Wellness and Disease Management services have been provided by Alere, a national leader in the field of health management. The County's contract with Alere expired on December 31, 2012, however, Alere will continue to administer the wellness program until July 1, 2013. Through the Request for Proposal (RFP) process, the County expects to choose a new Wellness Program provider to partner with the County, effective July 1, 2013. Beginning January 1, 2013, Disease Management services will be administered by the health plans – Blue Cross Blue Shield and Kaiser.

One of the services offered by the wellness program is an interactive, user-friendly website with state-of-the-art tools that help educate and motivate members to improve their overall health. Because maintaining good health is less costly than paying for medical treatment, the wellness program encourages proactively addressing medical risk factors before the development of medical symptoms. The program will contribute to lower future health claim costs and improved job presence and performance.

Disease Management services are available to plan members being treated for major illnesses. Among the services are: educational resources; medical support; and assistance in identifying the most reasonable and effective treatment available to the patient, based on the terms of his/her health insurance plan. Participation in the program has a positive impact on the cost and quality of the patient's care.

Health Benefit Costs

The County has been effective in managing the cost of health care benefits. According to a comprehensive 2012 survey conducted by the Kaiser Family Foundation and Health Research & Educational Trust, the average annual cost of health insurance for an American family is \$15,745. Two of the three health plans offered by Gwinnett County for 2013 cost approximately 20 percent less than the national average. The study found that the average American worker pays approximately 27 percent of the cost for employer-sponsored health insurance. County employees pay less than this in all three health plan options offered for 2013.

In 2013 the County will continue to seek new and innovative ways to slow the rise in health care costs. Planning ahead, the County has begun working with consultants at Aon plc to determine the impact of health care reform on the 2014 budget. Recognizing which factors are within our control and educating our employees and retirees about those factors will continue to be our primary focus.

Leadership and Succession Planning

To further identify leadership talent within our organization, Gwinnett County is committed to succession planning. Succession planning is an ongoing process of identifying, assessing, and developing talent to ensure leadership and management continuity throughout an organization. Succession planning is a subset of workforce planning in which critical positions are targeted and staff are prepared to qualify for the targeted positions. The Department of Human Resources continues to monitor the departmental succession plans and works with departments to increase the management bench strength. This strategic planning tool assists county leaders in a changing workforce.

Lean Program

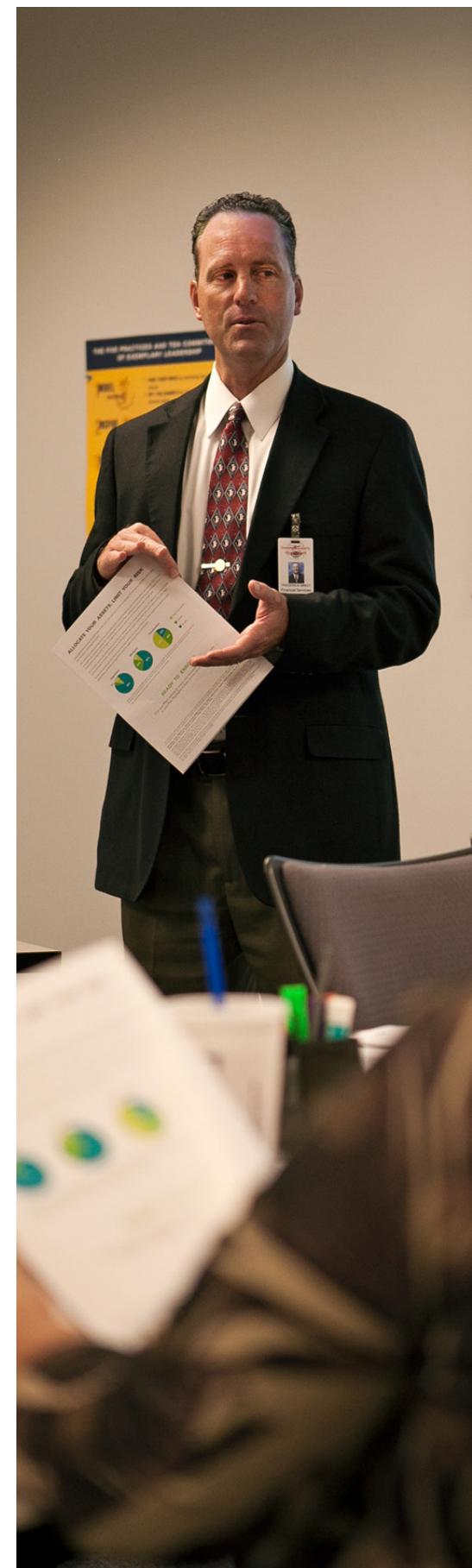
The concept of lean refers to the identification and implementation of improvements and efficiencies that add value to an organization and reduce waste. Administrative functions within any organization represent an opportunity for process improvement. We are applying lean techniques to our business activities to gain efficiencies and reduce costs to sustain our operations and deliver greater value to our residents for their investment within the limitations of our current resources.

Economy

Economists are predicting a stronger economy in 2013, however economic uncertainty is expected to remain for at least the first half of the year. Experts at Kiplinger predict that Gross Domestic Product (GDP) growth in the first quarter is likely to be low (around 1 percent) as financial concerns in Europe and slow growth in China hinder export demand. The economy is expected to experience some relief in the second half of 2013. Most economists are forecasting a GDP growth rate between 2 and 3 percent for the year. Factors contributing to the economic rebound include higher consumer confidence, an improving housing market, and declining unemployment rates.

The U.S. housing market began to see signs of a rebound in the latter half of 2012. In September 2012, housing starts increased 15 percent, which was the highest level since 2008. Recovery of the U.S. housing market is expected to continue in 2013. Economists at Freddie Mac expect home prices to rise by 2 to 3 percent this year. They expect loan rates to remain near historic lows during the first half of the year and to increase slightly during the second half of the year. Freddie Mac forecasters predict that the average rate for a 30-year fixed mortgage will remain at less than 4 percent during the entire year.

Nationally, the unemployment rate remains higher than acceptable. Despite the continuing sluggishness of the job market, the local job market in Gwinnett County has remained relatively strong in comparison to other counties in the metro Atlanta area (Clayton, Cobb, DeKalb, and Fulton counties) and the nation as a whole. In October 2012, Gwinnett County celebrated its 40th consecutive month with the lowest unemployment rate in the metro Atlanta area. At the same time, the County achieved its 40th month with an unemployment rate at or below the national average.





One initiative intended to provide some relief to the U.S. economy in 2013 was the fiscal cliff deal signed by President Obama in January 2013. While the deal offered immediate relief to American taxpayers and the unemployed, the impact on the County remains uncertain.

Continuity of Operations/Continuity of Government

Continuity of Operations (COOP) is a strategic plan that establishes policies and guidance to ensure the execution of the mission-essential functions for Gwinnett County in the event that an emergency threatens or incapacitates operations. The County's COOP plan includes a relocation strategy for selected personnel and functions of any essential facilities of Gwinnett County.

Specifically, COOP is designed to:

- Ensure that Gwinnett County is prepared to respond to emergencies, recover from them, and mitigate against their impacts
- Ensure that Gwinnett County is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated
- Provide timely direction, control, and coordination to county leadership and other critical customers before, during, and after an event or upon notification of a credible threat
- Establish and enact time-phased implementation procedures to activate various components of the "Plan"
- Facilitate the return to normal operating conditions as soon as practical based on circumstances and the threat environment
- Ensure that the COOP plan is viable and operational and is compliant with all guidance documents and best practices
- Ensure that the COOP plan is fully capable of addressing all types of emergencies or "all hazards" and that the mission-essential functions are able to continue with minimal or no disruption during all types of emergencies

Triple AAA

Gwinnett continues to garner AAA debt ratings from all three rating agencies. The triple AAA rating has been maintained since 1997. This has enabled Gwinnett to incorporate a strong capital improvement program, which encompasses both pay-as-you-go financing and debt borrowings. The County acknowledges both the controllable and uncontrollable factors that influence the bond rating. Wherever possible, plans have been implemented to facilitate the maintenance of the triple AAA rating.

Planning Tools

The County has many planning tools in place to help map out its future. Some of these tools include:

- Comprehensive Parks and Recreation Master Plan
- Open Space and Greenways Master Plan
- Water and Wastewater Master Plan
- Comprehensive Transportation Plan
- 2030 Unified Plan
- Capital Improvement Program
- Six-Year Forecast of Revenues and Expenditures
- Population Forecasts

Budget Document 2013



As noted on the previous page, the County has completed its 2030 Unified Plan. This plan will guide the County's growth and infrastructure development for decades. It is an innovative roadmap for smart growth in Gwinnett. The 2030 Unified Plan established updates for the Comprehensive Plan, the Consolidated Plan, and the Comprehensive Transportation Plan. In 2013 the County will initiate a limited update of the 2030 Unified Plan. This will not involve rewriting the whole plan, but there are some areas that need adjustment based on the new economic reality and input from the current commissioners. Recalibrating the plan to reflect current circumstances and the latest data will keep the 2030 Unified Plan fresh and useful.

The County has also developed a number of initiatives to address long-range issues including a Wellness Program, Disease Management Plan, and Succession Planning, as previously discussed. The following paragraphs summarize some of the other important long-term planning tools the County has implemented such as the Solid Waste Master Plan, the Comprehensive Transportation Plan, and the Transit Development Plan.

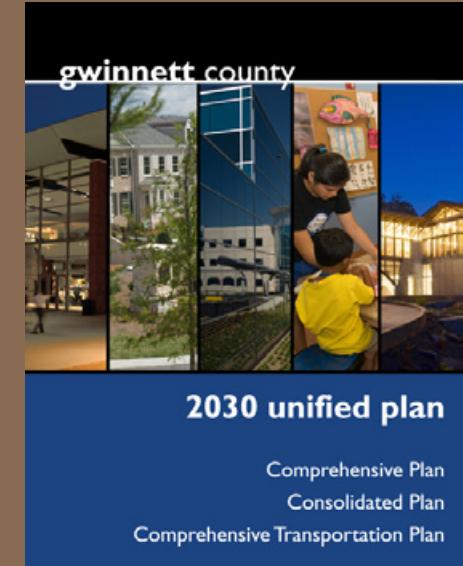
The Solid Waste Master Plan was last amended in 2008 after an intensive 16-month study undertaken by national solid waste experts and an extensive stakeholder participation process in which more than 5,000 local residents participated. The Plan Update addresses provisions that were required by state law and regulations by examining the five core planning elements: waste reduction, waste collection, waste disposal, land limitation, and education and public involvement. The solid waste plan continues to represent an important planning document for Gwinnett County and the participating municipalities.

The Comprehensive Transportation Plan (CTP) informs Gwinnett County officials and its residents on the subject of future transportation needs, projects that address those needs, and the advantages, costs, and funding of those projects. The CTP is paired with the Unified Plan's Comprehensive Land Use Planning element. Together, these two documents define the long term comprehensive vision for growth of the County, and a plan for investment in the County's transportation system and other supporting infrastructure. The current CTP was developed in 2007-2008. The County intends to initiate an update to the CTP in 2014.

The Department of Transportation is working to implement the Transit Development Plan (TDP). The TDP is a five-year plan to support the programming of projects in the Atlanta Regional Commission's Transportation Improvement Program. Thus, it is used to support the justification of projects where the County would be seeking 80 percent Federal aid and 10 percent State aid. In turn, it provides the County with estimates for the 10 percent local funds needed to be programmed in the annual county capital budget. In addition, the TDP provides guidance on the short-term amount of operating budget required to operate the bus system and how much funding the County can expect from Federal and State sources.

The County has already used TDP to revise some transit routes, but unfortunately Gwinnett County Transit is not in a growth mode at this time. Due to current budget conditions, the County is working to increase ridership while maintaining the current level of service without increasing operating costs.

These long-range planning tools guide county officials in making decisions about land use, public service delivery needs, timing and placement of community facilities, and future revenue streams to fund these needs. These plans attempt to identify key long-range issues that are most likely to affect the County's growth and propose strategies to use the County's resources in the most effective manner.





Policies and Practices

The Director of Financial Services provides for the financial needs of the County and is responsible to the Board of Commissioners through the County Administrator and Deputy County Administrator/CFO. The Financial Services Director also acts in a co-ordinating role for work performed in the Tax Assessor's Office.

Financial areas include Accounting, Long-Term Financial Planning, Budgeting, Grant Administration, Debt Administration, Treasury, Investments, Risk Management, and Purchasing. The County has also established reserve policies for the General Fund, Special Revenue Funds, and Enterprise Funds. Summaries of the significant policies and practices of the financial practice areas and reserve policies are as follows.

Accounting Practices

County management is responsible for establishing and maintaining an internal accounting control system. This system is designed to ensure that the assets of the County are protected from loss, theft, or misuse, and to ensure adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal accounting controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of an accounting control should not exceed the benefits likely to be derived, and 2) the evaluation of costs and benefits require estimates and judgments by management.

Beginning with fiscal year 2002, Gwinnett County follows Statement No. 34 of the Governmental Accounting Standards Board. In addition to the fund financial statements, governmentwide statements (including all governmental and proprietary funds) are presented on the full accrual basis of accounting along with reconciliation to the fund financial statements. The individual funds, however, continue to be maintained on the traditional basis of accounting depending on the fund type.

Governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Expenditures are recorded at the time goods or services are received.

Proprietary funds and agency funds are maintained using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services are received. The focus of accounting for proprietary funds is on determination of net income.

Long-Term Financial Planning Policy

The purpose of the Long-Term Financial Planning Policy is to ensure the County's ongoing financial sustainability beyond a single fiscal year budget cycle in light of our long-term service vision and objectives. Financial sustainability is defined as the County's long-term financial performance and positioning where planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to services. This policy is intended to describe particular elements or aspects of such long-term planning programs within the County and to memorialize this financial practice into a formal policy.

The policy is based on a commitment to long-term financial planning. The Long-Term Financial Plan (LTFP) process evaluates known internal and external issues impacting the County's financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas which have, or are expected to have, an impact on the financial condition of the County over the next five years. Once the issues are identified, specific goals and objectives are developed for each structural deficiency. The LTFP is a constantly changing and evolving document that is routinely updated and presented on an ongoing five-year rolling basis. The LTFP is incorporated into the County's Business Planning Process and presented to the Chairman, the Board of Commissioners, and staff throughout the formulation of the annual financial plan. The LTFP is intended to help the County achieve the following:

1. Ensure the County can attain and maintain financial sustainability
2. Ensure the County has sufficient long-term information to guide financial decisions
3. Ensure the County has sufficient resources to provide programs and services for the stakeholders
4. Ensure potential risks to ongoing operations are identified in the long-term financial planning process and communicated on a regular basis
5. Establish mechanisms to identify early warning indicators
6. Identify changes in expenditure or revenue structures needed to deliver services or to meet the goals adopted by the Board of Commissioners

The LTFP forecasts revenues, expenditures, and financial position at least five years into the future or longer where specific issues call for a longer time horizon.

The LTFP provides meaningful analysis of key trends and conditions, including but not limited to:

- a. An analysis of the affordability of current services, projects, and obligations
- b. An analysis of the affordability of anticipated service expansions or investments in new assets
- c. An analysis of the County's financial position

County staff regularly looks for and implements opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements are primarily identified through the comparison of projected performance with actual results.

Long-term structural balance is the goal of long-term financial planning at the County. Should the long-term forecasting and analysis show that the County is not structurally balanced over the five-year projection period, staff would then make recommendations for the Board of Commissioners' consideration on how the plan can be brought into balance.

The LTFP addresses strategies for ensuring that the County's long-term liabilities remain affordable. The Board of Commissioners supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions and other post-employment benefits remain affordable.





Operating and Capital Budget Policy

The formulation of the Operating and Capital Budget, including publication of this comprehensive budget document, is one of the most important financial activities that Gwinnett County undertakes each year. The budget policy is intended to provide guidelines to assist in the formulation of the budget and consideration of broader implications of financial decisions.

The operating and capital budgets are developed annually using supplemental programs, such as departmental business plans and performance measures. The policy establishes a comprehensive plan to deliver efficient services to residents and stakeholders of the County in a manner that aligns resources with the policy, goals, mission, and vision of the County. The policy applies to all funds under the budgetary and fiscal control of the Chairman and the Board of Commissioners.

The budget is constructed around the Board of Commissioners vision for the long-term direction of county services and associated desired culture and environment. When appropriate, a needs assessment of stakeholders' priorities, challenges and opportunities are integrated into the visioning process to assist with the establishment of both short-term and long-term goals. The County provides meaningful opportunities for stakeholder input, and seeks to maximize the value each stakeholder receives through its spending. Accordingly, staff should develop budget tools and methods to measure and maximize value, particularly by critically examining existing spending patterns.

Operating Revenues and Other Financing Sources must fully cover Operating Expenditures/Expenses, including debt service and Other Financing Uses. The budget is prepared in a manner that reflects the full cost of providing services. Internal service Funds are maintained to account for services provided primarily to departments within the County.

The County takes an objective and analytical approach to forecasting revenues, expenditures and expenses as accurately as possible. Though the County will use the best information available to estimate revenues accurately, absolute certainty is impossible. Should revenues be overestimated, the spending plans and priorities established during the budget process are used to propose amendments to appropriations and spending as required to balance the budget.

The Department of Financial Services monitors revenue inflows and expenditure/expense outflows to assess the implications of the annual budget in order to provide timely updates on actual financial performance. Monthly Financial Status Reports and archives are available on the County's web site on the [Your Money](#) page. The Department of Financial Services also develops financial forecasts for at least the next five years.

The County fully funds current portions of long-term liabilities in order to maintain the trust of creditors and avoid accumulating excessive long-term liabilities.

The County has many funding requirements established by the United States Federal Government and the State of Georgia. The County is directed by a large body of laws, program mandates, rules, and policies which can dictate its operations. It is the County's policy to effectively and efficiently manage its operation in conformity with these legal directives.

State law requires the County to adopt an annual balanced budget by formal resolution for the General Fund, each Special Revenue Fund, and each Debt Service Fund in use. In addition to what is required by law, the Board of Commissioners will also adopt an annual balanced budget for all proprietary funds in use. State law also requires the Board of Commissioners to adopt and operate under a project-length balanced budget for each

capital project fund. The project-length balanced budget is adopted by ordinance or formal resolution in the year that the project begins. Further, at a minimum, the legal level of control is at the department for each fund for which a budget is adopted.

The Chairman submits a proposed budget governing expenditures/expenses of all county funds on an annual basis to the Board of Commissioners, by no later than December 1. The budget should include capital outlay and public works projects for the following year. The procedures for budget preparation, submission to the Board of Commissioners, review by the Board of Commissioners, public review, notice, and hearings are provided in state law as well as in the county ordinance. County ordinance requires the budget be adopted by the Board of Commissioners at the first regular meeting in January of the year to which it applies.

Gwinnett County adopts governmental fund type budgets on the Modified Accrual Basis of Accounting, with the following exception: changes in the fair value of investments are not treated as adjustments to revenue in the annual operating budget. Proprietary fund types are budgeted on the Full Accrual Basis of Accounting, with the following exceptions: a) changes in the fair value of investments are not treated as adjustments to revenue in the annual operating budget, b) debt service and capital lease principal payments are treated as expenses in the annual operating budget, c) depreciation expense is not recognized in the annual operating budget, and d) capital purchases are recognized as expenses in the annual operating budget.

Budget amendments are considered and adopted by the Board of Commissioners at formal business meetings except for specific adjustments when limited authority is delegated to the County Administrator, Deputy County Administrator/Chief Financial Officer, and Director of Financial Services as prescribed within the Adopted Budget Resolution. See page 27 for the 2013 Budget Resolution Summary.

Grant Administration Practices

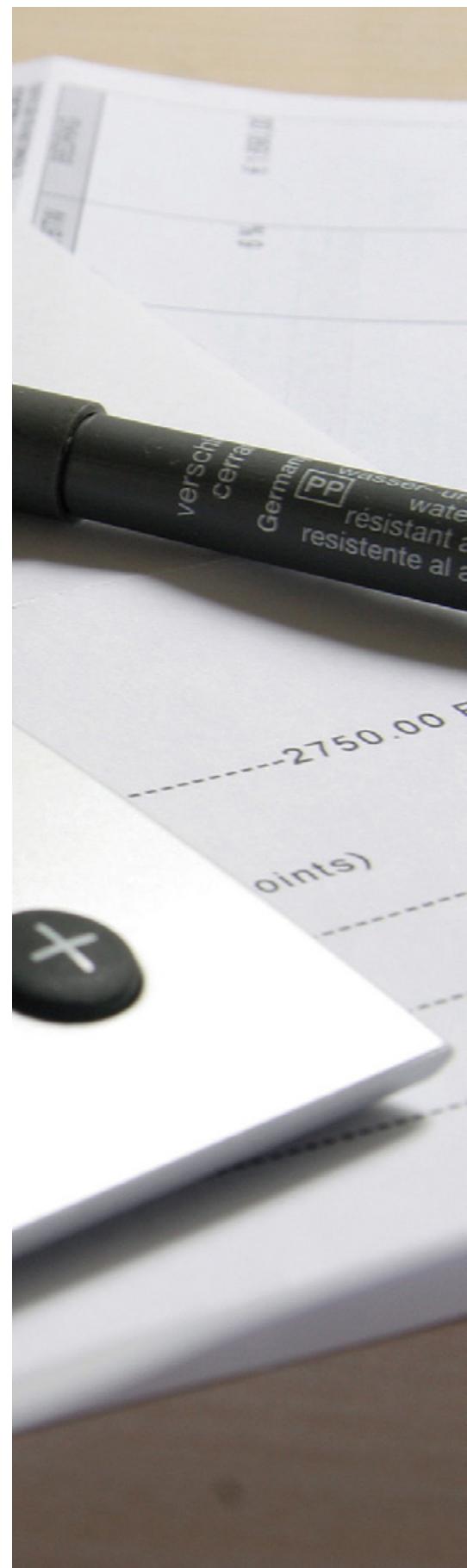
Whenever grants are available from state or federal governments, efforts are made to secure these funds if they fit within the overall plans of the County. Once granted, funds are used prudently in the hopes of renewal unless fulfillment of the requirements proves to be too costly.

Investment Policy

Investments are safeguarded in accordance with sound business principles and applicable laws to provide that prudent investment decisions are made in an effort to protect public funds, minimize market and security risks, and maximize the use of funds with respect to liquidity and yield. All investments are made in accordance with the laws of the State of Georgia and the County Investment Policy, which was last re-adopted by the Board of Commissioners in April 2012, to achieve the investment objectives of safety, liquidity, compliance, and return. The protection of principal against default and investment risk is paramount.

The County's Investment Policy governs the overall administration and investment management of those funds held in the County's Liquidity, Investment, and Bond Portfolios, excluding pension and other post-employee benefit trusts.

The Director of Financial Services, who is subject to the supervision of the Deputy County Administrator/CFO, is given the authority to buy, sell, or hold individual securities. The director establishes and implements the necessary structure and financial reporting and controls in order to achieve the objectives of the investment policy. An Investment





Committee serves in an advisory capacity that is responsible for adequately communicating appropriate objectives and goals to the Chairman, Board of Commissioners, Deputy County Administrator, and Director of Financial Services. The Department of Financial Services provides administrative support to the Investment Committee and maintain written records of the committee's activities. The Investment Committee may directly select, contract for services, and otherwise engage investment managers, investment consultants, and other professionals to assist in managing county funds.

External contracted investment professionals and committee members, managers, and staff involved in the investment process must refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

Authorized investments the County is permitted to invest in include the following securities: U.S. Treasury Obligations, U.S. Federal Agency Obligation Bonds, Repurchase Agreements, Prime Bankers' acceptances, Municipal Obligations Bonds, Certificates of Deposit insured by the Federal Deposit Insurance Corporation, Local Government Investment Pool, and Bank Deposits secured in accordance with Georgia law. Investments not specifically addressed by the County's Investment Policy are forbidden without the Investment Committee's written consent.

Maximum maturities of the County's securities are required in order to maintain adequate cash flow to meet the liquidity needs of the County. Selection of investment maturities must be consistent with the cash requirements of the County in order to avoid the forced sale of maturities prior to maturity. Investments are segregated into three categories based on expected liquidity needs and purposes:

1. **Liquidity Portfolio:** Short-term assets invested in permitted investments with an average maturity of 12 months or less. The Director of Financial Services will at times endeavor to maintain a liquidity reserve set at a minimum of 1/12 of the total expenditures of the preceding fiscal year. The reserve should be held intact, to be used exclusively for emergencies or unforeseen circumstances. This policy applies to the County's operating funds and not to capital projects funds.
2. **Investment Portfolio:** The Investment Portfolio is composed of investments with a stated maturity of no more than five years from the date of purchase. To control the volatility of the core portfolio, the Investment Committee determines a duration target not to exceed three years.
3. **Bond Proceeds:** Bond proceeds are invested in compliance with the specific requirements of the bond covenants without further restriction as to the maximum term to maturity of securities purchased. However, the duration of the bond proceeds portfolio should not exceed two years without the approval of the Investment Committee.

The County is prohibited from the following investments and investment practices: short sales, borrowing funds for the sole purpose of reinvesting the proceeds of such borrowing, commodities and futures contracts, private placements, options, letter stock, speculative securities, domestic or international equity securities, fixed income mutual funds, any derivative that does not pass the Federal Financial Institutions Examination Council (FFIEC) High Risk Security Test 1 and 2 at any time using Bloomberg pre-payment speeds, and any investment instrument prohibited by Georgia state law.

It is the County's policy to make all securities purchases and sales only with Qualified Institutions or Approved Broker Dealers through a formal and competitive process requiring the solicitation and evaluation of at least three bids/offers. The County accepts the offer that has the highest rate of return within the maturity required that optimizes the investment objective of the overall portfolio. When selling a security, the County selects the bid that generates the highest sales price.

The Director of Financial Services or Investment Manager prepares an investment report not less than quarterly for the Investment Committee and the Board of Commissioners. The report must include a summary of recent economic developments, investment strategies employed, descriptions of all securities held in investment portfolios, performance and benchmark data, and any potential areas of concern that may warrant revisions to investment strategies.

Capital Asset Investment and Management Policy

Capital assets have a major impact on the ability of the County to deliver services contributing to the economic vitality and overall quality of life for Gwinnett stakeholders. The purpose of Gwinnett County's Capital Asset Investment and Management Policy is to provide guidelines for a comprehensive process for allocating limited resources to capital investments.

Each year county staff develops a six-year long-range Capital Improvement Plan (CIP) that describes and prioritizes the capital projects the County intends to undertake. A CIP describes the capital projects and associated funding sources the County intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof. In Gwinnett County, a capital project is defined as a project with a useful life of 10 years or more and a cost of at least \$250,000 within six consecutive years or more than \$100,000 in one year.

The Department of Financial Services is responsible for coordinating the CIP process and compiling the CIP document within the annual budget calendar. All projects submitted for consideration of inclusion within the CIP, with minor and occasional exceptions, should be based on investments called for by master plans that have been formally reviewed and adopted by the Board of Commissioners. Operating and maintenance cost estimates are reflected in departmental operating plans.

The County has provided financial resources for the CIP through three primary methods: Special Purpose Local Option Sales Tax; pay-as-you-go; and debt financing. These methods are expected to be used for future CIPs. The policy provides guidelines for choosing between pay-as-you-go and debt financing.

An objective set of criteria is used to assess and evaluate project proposals. Although specific criteria may be updated from time to time, the following concepts are core principles to be considered in the development of such criteria:

1. **Long-Term Forecasts:** Long-term forecasts should be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance replacement costs.
2. **Impact on Other Projects:** Projects should not be considered in isolation. One project's impact on others should be recognized and costs shared between projects where appropriate.





3. **Allow for Funding of Preliminary Activities:** For some projects it may be wise to fund only preliminary engineering/planning before committing to funding the whole project. However, even these expenditures can be considerable; therefore they should be evaluated, analyzed, and prioritized appropriately.
4. **Full Lifecycle Costing:** Cost analysis of a proposed project should encompass the entire life of the asset, from planning and acquisition to disposal.
5. **Predictable Project Timing and Scope:** Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human.

Debt Management Practices

In 2008 the Department of Financial Services established a set of guidelines for debt issuance processes. The purpose of Debt Management Practices is to establish parameters and guidelines governing the issuance, management, and evaluation of all debt obligations issued by Gwinnett County, and to provide for the preparation and implementation of procedures necessary to assure compliance and conformity with the practices.

It is the practice of Gwinnett County that capital requirements be funded by a combination of reserves, current revenues, and municipal debt. The County subscribes to the following long-range targets:

- Dedicated Special Purpose Local Option Sales Taxes (SPLOST) revenues are employed to the maximum extent possible.
- Revenue bonds are used as needed, especially for enterprise activities and parks/recreation funding.
- General Obligation bonds are employed only where there are no other viable revenue sources.
- The maximum targeted use of debt in the Capital Improvement Program will not exceed 35 percent of the total CIP for any six-year plan period.

The County may periodically issue debt obligations to finance the construction or acquisition of infrastructure and other assets for the purpose of meeting its governmental obligation to its residents. It is the County's desire and direction to ensure that such debt obligations are issued and administered in such a manner so as to obtain the best long-term financial advantage to the County, while making every effort to maintain the County's bond ratings and reputation in the investment community.

The County plans long- and short-term debt issuances to finance its capital program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Director of Financial Services and Deputy County Administrator/CFO working with staff oversees and coordinates the timing, issuance process, and marketing of the County's borrowing and capital funding activities required in support of the Capital Improvement Plan. The financing of capital needs is determined by the timing of infrastructure needs, as well as anticipated revenue streams. Debt is one method the County considers when funding the Capital Improvement Plan.

When issuing debt, the County meets all state laws and requirements and follows budgetary and fiscal processes to ensure the preservation of a sound financial position and favorable credit rating. See the Debt Summary discussion on page 44 for additional detail on county practices regarding debt usage.

Risk Management Practices

The Board of Commissioners is authorized to provide for the programs of risk management, insurance, and workplace safety for Gwinnett County. The County defines Risk Management as a process whereby Gwinnett County uses the techniques of avoidance, control, non-insurance transfers, insurance, and retention to reduce and eliminate property and casualty exposures.

The County manages its risks by purchasing limited liability coverage and internally setting aside monies for claim settlement in the Risk Management, Auto Liability, and Workers' Compensation Funds. The Risk Management Fund services claims for the County's exposure resulting from liability and County-owned property damage. Auto Liability does the same specifically for damages to non-County-owned vehicles. The Workers' Compensation Fund services claims for employee exposure to injuries. All departments, agencies, and authorities of the County participate in these funds. These internal service funds allocate the cost of providing claims service and payment by charging a premium to each department. These charges are based upon recent trends in actual claims experience of the County as a whole and at the department level.

The Department of Financial Services and the Department of Human Resources jointly administer a risk management program. The Department of Financial Services manages the safety program and provides technical support to the Department of Human Resources for the management and monitoring of the workers' compensation program.

It is the objective of the Board of Commissioners that Gwinnett County should maintain efficient, productive, and well-managed risk management, insurance, and safety programs. The Board of Commissioners believes that the involvement, participation, and support of this policy statement and all other efforts of the Department of Finance and the Department of Human Resources related to these programs greatly benefits all Gwinnett County employees and elected officials, as well as the residents of the County. All county officials and employees are strongly encouraged to follow the lead of the Board of Commissioners in endorsing, cooperating with, participating in, and supporting the activities of these programs.

It is the responsibility of all managers and employees to see that facilities and equipment are properly maintained and that operations are carried out in a safe manner. No loss of life or injury to employees or members of the public is acceptable. When accidents occur, they cause untold suffering and financial loss to county employees, to their families, to Gwinnett County, and to the public. The time lost from jobs, medical expenses, compensation payments, property damage, liability claims, and rising insurance costs drain tax dollars away from much-needed services and programs and reduce efficiency. These losses must be minimized by countywide participation in programs to reduce injuries, illness, property damage, fires, liability claims, and security losses.

Purchasing Practices

The Board of Commissioners adopted the Gwinnett County Purchasing Ordinance in April 1995, and amended it with the sixth revision on December 14, 2010. Through it, the Purchasing Division establishes dollar limits and buying parameters, describes the accepted methods for source selection including professional services, construction acquisitions, and disposal of property, and explains contracting procedures including bonding, insurance, and vendor performance.



A photograph of a red Gwinnett County Transportation bus. The word "GWINNETT COUNTY TRANS" is visible on the side of the bus. The bus is parked on a brick-paved area under a clear blue sky.

Additional purchasing process procedures and guidelines are documented in support of the purchasing ordinance. These include the Purchasing Procedures Manual, revised December 14, 2010, the Purchasing Associate II Manual, updated July 1, 2011, and the Purchasing ASA Manual, updated December 21, 2010.

All purchases shall be based on an approved budget for which funds have been allocated. Emergency purchases may be authorized by any department head; however, a letter of justification must be submitted to the Purchasing Director as soon as practical. Any purchase made under these conditions at a cost greater than \$100,000 shall be presented to the Board of Commissioners for approval at its next meeting (see *Purchasing Guidelines* below).

Gwinnett County Purchasing Guidelines	
Up to \$4,999.99	Each user department is granted the authority, at the discretion of the Department Director, to handle purchases where the cost is less than \$5,000.
\$5,000 – \$9,999.99	Purchasing staff shall obtain commodities and services competitively through telephone solicitations by obtaining a minimum of three quotations.
\$10,000 – \$100,000	Purchasing staff shall obtain commodities and services competitively through written quotations by obtaining a minimum of five quotations.
Above \$100,000	Requires solicitation of formal, sealed bids/proposals by the Purchasing Division staff. Award approval of the bids/proposals are made at a formal meeting by the Board of Commissioners.

Reserve Policies

Through adherence to its reserve policies, the County maintains a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. Reserve policies are also intended to document the appropriate reserve level to protect the County's credit worthiness. Operating reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

Funding of reserve targets generally comes from excess revenues over expenditures or one-time revenues.

It is the intent of the County to limit use of fund reserves to address unanticipated, non-recurring needs. Reserves shall not normally be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the County to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

Gwinnett County currently operates under the following reserve policies:

General Fund Reserve Policy – The County maintains a minimum level of unassigned fund balance in the General Fund equivalent to three months of regular, ongoing operating expenditures (including transfers out). The County Administrator, Deputy County Administrator/Chief Financial Officer, and Director of Financial Services, collectively, are authorized to assign Fund Balance for specific purposes in accordance with the intent and actions of the Board of Commissioners.

Special Revenue Funds Reserve Policy – The County maintains a minimum level of restricted or committed fund balance equivalent to three months of regular, ongoing operating expenditures (including transfers out). Amounts used in this calculation should not include any amounts allocated for another purpose by the Board of Commissioners.

Enterprise Funds Reserve Policy – The County maintains a minimum level of working capital in Enterprise Funds equivalent to three months of regular, ongoing operating expenses (including transfers out), except for the Local Transit Operating Fund. The Local Transit Operating Fund, or any fund that is subsidized by the General Fund on an ongoing basis, maintains reserves equal to one month of regular, ongoing operating expenses (including transfers out), with any excess reverting back to the General Fund. For purposes of this calculation, working capital includes long-term investments that can be liquidated within five business days.

The County measures its compliance with its reserve policies as of December 31 each year, as soon as practical after final year-end account information becomes available. During the course of the year, the Department of Financial Services closely monitors the County's revenues and expenditures to ensure reserves are not used beyond any planned usage. For the purposes of the reserve policies, current year actual expenditures exclude significant non-recurring items. Forecasts and fund balance levels are presented to the Chairman and Board of Commissioners during the annual budget process. Should the projected year-end fund balance be below the minimum reserve amount established by the reserve policies, a plan to replenish the reserves would be established based on the requirements outlined in the policies.

In the event that reserves exceed the minimum balance requirements at the end of each fiscal year, any excess reserves may be used in the following ways:

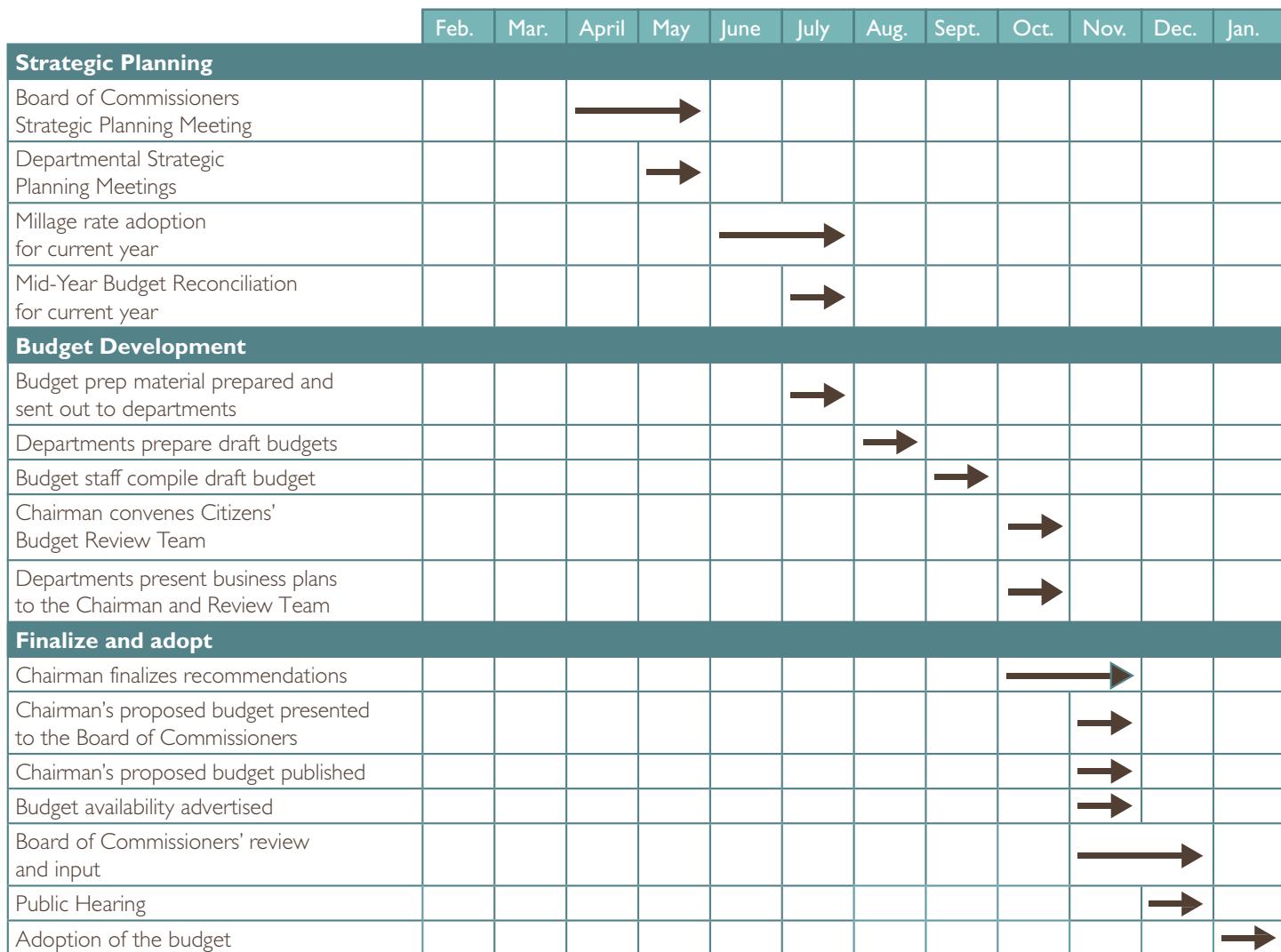
1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget resolution. Priority is given to those items that relieve budget or financial operating pressure in future periods.
2. Appropriated to lower the amount of bonds or contributions needed to fund capital projects in the County's CIP.
3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis is placed on one-time uses that reduce future operating costs.
4. Start-up expenditures for new programs, provided that such action is approved by the Board of Commissioners and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Department of Financial Services.



The Budget Process

Budget Process – Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the 2013 Budget.



Budget Document 2013



Georgia law requires each unit of local government to adopt and operate under a balanced budget. A budget ordinance or resolution is balanced when the sum of the estimated revenues and appropriated fund balances/net position is equal to appropriations. Arriving at a balanced budget that will allow Gwinnett County to provide necessary services for all of its residents is an enormous task that involves a lot of time by dedicated county elected officials and staff members.

The budget process is the basis for deciding the allocation of scarce resources among various competing alternatives. Typically, the annual budget process begins early in the year, many months before the first recommendation is made to the Board of Commissioners.

The County has relied upon its budget process as an integrated planning process alongside the County's 2030 Unified Plan, as well as the Business Planning Process. The quality of the County's Unified Plan has received both state and national recognition, with awards from both the Georgia Planning Association as well as the American Planning Association.

The County's 2030 Unified Plan encompasses the following themes:

- Maintaining economic development and fiscal health
- Fostering redevelopment
- Maintaining mobility and accessibility
- Providing more housing choices
- Keeping Gwinnett a preferred place

In developing the 2013 budget, County Administration continued the Business Planning Process that was set up in 2009 that directs departments to develop cohesive business plans that produce resident-driven outcomes. The Business Planning Process connects strategy and core services to the budget and decision making process. The budget represents the financial plan resulting from the Business Planning Process.

This process provides the basis for all stakeholders to understand the expected results and for policymakers to make decisions in a more informed manner. In light of the economic downturn, the Business Planning Process provides the framework needed to appropriately plan for the allocation of limited resources.

Development of the 2013 budget began in May 2012 when the Board of Commissioners held a strategic planning meeting. In the summer of 2012, departments submitted budget proposals, including modified zero-based justifications, to the Department of Financial Services. The Department of Financial Services then compiled recommendations into a draft budget for review by the Chairman of the Board of Commissioners and the Budget Review Committee. The Chairman selects county residents to serve on the Budget Review Team and assist her in making recommendations for the budget.

All departments submitted their fiscal year 2013 annual operating and capital budgets on or before July 27, 2012. From September 5, 2012, through September 12, 2012, departments presented their business plans to the Chairman and the Review Team for consideration. The presentations by departments have been recorded and can be viewed on the County's website on the [Budget Review Meetings webpage](#).





With input from the Review Team, the Chairman presented a proposed budget to the Board of Commissioners on November 27, 2012. The Board of Commissioners reviewed the proposed budget, and in accordance with state law, a public hearing was held on December 10, 2012, at least one week before the formal adoption of the budget.

County ordinance also requires that a budget must be adopted at the first meeting of the new fiscal year. The final adopted budget was approved on January 3, 2013 and is presented in its entirety within this document.

The budget may be amended throughout the fiscal year to adapt to changing governmental needs through approval of the Board of Commissioners. Specific authority has been given to other individuals through the budget resolution for adjustments in certain cases. Primary authority, however, rests with the board. Any increase in appropriations in any fund for a department, whether through a change in anticipated revenues or through a transfer of appropriations among departments, requires the approval of the Board of Commissioners. The budget resolution on the following pages identifies conditions under which budget adjustments can be made and by whose authority.

At mid-year, the board adopts a budget reconciliation that replaces the original adopted budget. The purpose of the mid-year reconciliation is to review actual experience to date in regard to both revenues and expenditures. The adoption of the budget reconciliation is done in conjunction with, more or less, the adoption of the County's property tax millage rate. At this point in the fiscal year, the projected tax revenues are reconciled, and projected revenues and appropriations are reconciled to be more in line with actual expense experience.

Budget Resolution Summary

The final outcome of the budget process is the following balanced budget.

FY 2013 Resolution Amounts

Operating Budget	FY 2013
Tax Related Funds	
General	\$ 284,421,736
G.O. Bond Detention Center	25,572,829
Dev & Code Enforcement	11,746,884
Fire/EMS	106,159,946
Loganville EMS	16,800
Police	119,028,204
Recreation	29,557,168
Total Tax Related	\$ 576,503,567
Special Revenue Funds	
Speed Humps	\$ 117,404
Street Lighting	7,421,840
Authority Imaging	1,964,812
Corrections Inmate Welfare	69,394
Crime Victims Assistance	1,175,483
DA Fed Asset Sharing	205,000
E-911	16,225,460
Juvenile Court Supervision	67,849
Police Justice	1,224,550
Police Treasury	695
Police State	1,159,009
Sheriff Inmate Store	535,648
Sheriff Justice	150,000
Sheriff Treasury	250,000
Sheriff State	150,000
Stadium Operating	2,181,052
Tree Bank Fund	30,000
Tourism	7,074,862
Total Special Revenue	\$ 40,003,058
Enterprise Funds	
Airport Operating	\$ 880,250
Local Transit Operating	7,766,676
Solid Waste Operating	42,983,790
Stormwater Operating	30,347,777
Water and Sewer Operating	295,014,000
Total Enterprise	\$ 376,992,493
Internal Service Funds	
Administrative Support	\$ 51,282,786
Auto Liability	1,050,726
Fleet Management	6,105,286
Group Self Insurance	41,579,882
Risk Management	6,632,519
Workers' Compensation	5,229,496
Total Internal Service	\$ 111,880,695
Operating Funds	\$ 1,105,379,813
Indirect Cost Allocations	(46,613,031)
Total Operating Funds	\$ 1,058,766,782

Capital Budget	FY 2013	FY 2014 – 2018
Tax Related Funds		
Capital Project	\$ 24,776,942	\$ 91,120,382
Vehicle Replacement	9,925,426	29,497,462
Total Tax Related	\$ 34,702,368	\$ 120,617,844
Special Revenue Funds		
SPLOST (2005)	\$ 45,375,415	\$ –
SPLOST (2009)	153,089,228	199,995,488
Total Special Revenue	\$ 198,464,643	\$ 199,995,488
Enterprise Funds		
Airport R & E	\$ 69,275	\$ 650,638
Solid Waste R & E	75,000	50,000
Stormwater R & E	33,847,217	105,283,594
Transit R & E	3,599,674	65,500
W & S R&E/Bond	137,884,107	568,670,761
Total Enterprise	\$ 175,475,273	\$ 674,720,493
Capital Funds	\$ 408,642,284	\$ 995,333,825
Indirect Cost Allocations	(3,912,194)	
Total Capital Funds	\$ 404,730,090	\$ 995,333,825

R & E = Renewal & Extension

SPLOST = Special Purpose Local Option Sales Tax



GWINNETT COUNTY

BOARD OF COMMISSIONERS

LAWRENCEVILLE, GEORGIA

Resolution Entitled: A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2013 FOR EACH FUND OF GWINNETT COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR SELECTED FUNDS AND AGENCIES; ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2013 TAX DIGEST; AFFIRMING THAT EXPENDITURES IN EACH AGENCY MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.

READING AND ADOPTION: **January, 3, 2013**

At the regular meeting of the Gwinnett County Board of Commissioners held in the Gwinnett Justice and Administration Center, Auditorium, 75 Langley Drive, Lawrenceville, Georgia.

Name	Present	Vote
Charlotte J. Nash, Chairman	Yes	Yes
Jace Brooks, District 1	Yes	Yes
Lynette Howard, District 2	Yes	Yes
Tommy Hunter, District 3	Yes	Yes
John Heard, District 4	Yes	Yes

On motion of **Chairman Nash**, which carried **5-0**, the Resolution of the Gwinnett County Commissioners set forth below is hereby adopted:

WHEREAS, the Gwinnett County Board of Commissioners ("Board") is the governing authority of said County; and

WHEREAS, the Board has presented a Proposed Budget which outlines the County's financial plan for said fiscal year which includes all projected revenues and allowable expenditures; and

WHEREAS, an advertised public hearing has been held on the 2013 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board has reviewed the Proposed Budget and has made certain amendments to Funding Sources and Appropriations; and

WHEREAS, the Board decrees that the Proposed 2013 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority; and

WHEREAS, the Board may authorize and enact adjustments and amendments to appropriations as to balance revenues and expenditures; and

WHEREAS, each of the funds has a balanced budget, such that Anticipated Funding Sources equal Proposed Expenditures; and

NOW, THEREFORE, BE IT RESOLVED that this Budget is hereby adopted specifying the Anticipated Funding Sources for each Fund and making Appropriations for Proposed Expenditures to the Departments or Agencies named in each Fund; and

BE IT FURTHER RESOLVED that Expenditures of any Operating Budget Fund or Capital Budget Fund shall not exceed the Appropriations authorized by this Budget Resolution and any Amendments thereto or Actual Funding Sources, whichever is less; and

BE IT FURTHER RESOLVED that all Expenditures of any Operating Budget Fund or Capital Budget Fund are subject to the policies as established by the Board of Commissioners and the County Administrator; and

BE IT FURTHER RESOLVED that in accordance with the Official Code of Georgia Annotated Section 33-8-8.3(a) (I), the proceeds from the tax on insurance premiums in the amount of \$27,984,859 shall be used solely for the purposes of funding police protection to inhabitants of the unincorporated areas of the county, budgeted at \$91,021,270 and remaining funding of \$63,036,411 anticipated from direct revenue and taxes; and

BE IT FURTHER RESOLVED that certain Capital Project Budgets are adopted, as specified herein, as multiple-year project budgets as provided for in Official Code of Georgia Annotated Section § 36-81-3(b)(2); and

BE IT FURTHER RESOLVED that Indirect Cost Allocations and Contributions as appropriated in any Fund within the various accounts of a Department or Agencies are restricted for the express purpose as designated; and

BE IT FURTHER RESOLVED that a vacancy period for a minimum of ninety days shall ensue immediately upon the separation of employment by an employee from a County department or Agency; and

BE IT FURTHER RESOLVED that transfers of appropriations in any Fund among the various categories within a Department or Agency shall require only the approval of the Director of Financial Services so long as the total budget for each Department or Agency is not increased; and

BE IT FURTHER RESOLVED, the \$1,000,000 reduction to the Gwinnett County Library is for materials; the subsidy for operations has not been reduced; and

BE IT FURTHER RESOLVED that the 2013 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in Appropriations in any Fund for a Department or Agency, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments or Agency, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Department Director to:
 - (a) set fee structures provided that they are not restricted by rate setting policies and agreements.
2. The Director of Financial Services to:
 - (a) allocate funds to appropriate Departments or Agency from insurance proceeds and/or from the Casualty and Liability Insurance Reserve for the replacement or repair of damaged equipment items;

- (b) allocate funds from the established Judicial Reserve to appropriate Departments or Agency for required expenses;
- (c) allocate funds from the established Prisoner Medical Reserve to various Funds, Departments or Agency when required to cover expenses;
- (d) allocate funds from the established Indigent Defense Reserve to appropriate Departments or Agency for required expenses;
- (e) allocate funds from the established Court Reporters Reserve to appropriate Departments or Agency for required expenses;
- (f) allocate funds from the established Court Interpreters Reserve to appropriate Departments or Agency for required expenses;
- (g) allocate funds from the established Inmate Housing Reserve to appropriate Departments or Agency for required expenses;
- (h) allocate funds from the established Fuel/Parts Reserve as required;
- (i) allocate funds from Non-Departmental contingencies and reserves to cover existing obligations/expense in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;
- (j) authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;
- (k) adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards previously approved by the Board of Commissioners;
- (l) approve transfers of appropriations within Department or Agency for capital projects and allocate funds previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;
- (m) calculate savings associated with the future vacancy of any position and shall further have the authority to amend the budget of such Department or Agency at the time a vacancy arises unless an exception has been granted; and
- (n) adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds and for capital fund contingency project and project specific levels; and

3. The Deputy County Administrator/Chief Financial Officer to:

- (a) transfer funds from Departments under his/her direct authority within the Administrative Support Fund so long as the Administrative Support Fund Departments in total are not increased;
- (b) transfer funds from the Administrative Support Fund resulting from under expenditures to a capital fund for technology projects;

- (c) allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agencies as necessary to provide funding for compensation actions, reductions in force and retirement incentives;
- (d) transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts into Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities; and
- (e) transfer appropriations within a capital fund from an Information Technology contingency/reserve to establish new projects/initiatives for amounts up to \$100,000.

4. The County Administrator to:

- (a) transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$25,000;
- (b) transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to \$100,000;
- (c) grant exceptions to the ninety day vacancy period upon petition by a County department or Agency so as to permit the vacant position to be filled through hire and appointment without a corresponding budgetary impact; and
- (d) reallocate funding among projects approved by the Board of Commissioners.

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with O.C.G.A. 36-81-3. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and are intended to be used only when necessary to facilitate the orderly management of projects and/or programs; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project; and

BE IT FURTHER RESOLVED that the compensation for county appointments by the Board of Commissioners to the various Boards and Authorities have been set (see-attached schedule). This does not preclude any department from reimbursing those members for actual expenses incurred in the performance of duty; and

BE IT FURTHER RESOLVED that the Board of Commissioners shall approve increases in authorized positions. Vacant positions may be reallocated within the same Department or Agency or reassigned to another Department or Agency and filled authorized positions may be reassigned at the same grade level between a Department or Agency with the authorization of the County Administrator; and

BE IT FURTHER RESOLVED that the County Administrator is granted authority to authorize benefits pursuant to O.C.G.A. §47-23-106 for retired Superior Court Judges.

Resolution Number: BDG-2013
GCID Number: 2013-0026

Resolution Number: BDG-2013
GCID Number: 2013-0026

Charlotte J. Nash
Charlotte J. Nash, Chairman

1/25/13
Date
Attest:

Diane Kemp
County Clerk/Deputy County Clerk
(Seal)
BOARD OF TRUSTEES OF GWINNETT COUNTY
GEORGIA
Approved as to form:

Van Stepl
Gwinnett County Staff Attorney

Consolidated Budget – All Funds

FY 2013 Revenue and Appropriations

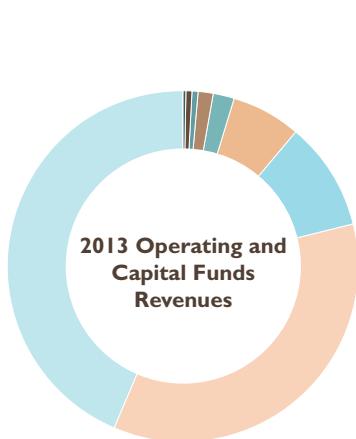
The purpose of a consolidated budget is to eliminate duplicating transfers and Internal Service Fund activity in order to determine the true cost of providing services. This data excludes inter-fund transfers in the amount of \$173,273,095 and Internal Service Fund activity in the amount of \$111,880,695.

FY 2013 Revenues

Taxes	\$ 535,364,392
Licenses and Permits	7,478,718
Intergovernmental	23,084,072
Charges for Services	433,341,549
Fines and Forfeitures	15,257,198
Investment Income	785,075
Contributions and Donations	7,134,550
Miscellaneous	4,890,163
Other Financing Sources	32,225
Total 2013 Revenues	\$ 1,027,367,942
Funds Carried Forward Adjustment	120,300,000
Use of Fund Balance/Net Position	81,200,365
Total Budgeted Revenues	\$ 1,228,868,307

FY 2013 Appropriations

General Government	\$ 183,834,370
Judicial	135,107,475
Public Safety	225,105,360
Public Works	392,762,586
Health and Welfare	7,029,673
Culture and Recreation	71,909,666
Housing and Development	27,272,896
Debt Service	126,375,245
Other Financing Uses	200,000
Total 2013 Appropriations	\$ 1,169,597,271
Contribution to Fund Balance/Working Capital Reserve	59,271,036
Total Budgeted Appropriations	\$ 1,228,868,307



Taxes: 43.57%
 Charges for Services: 35.26%
 Funds Carried Forward Adjustment: 9.79%
 Use of Fund Balance/Net Position: 6.61%
 Intergovernmental: 1.88%
 Fines and Forfeitures: 1.24%
 Licenses and Permits: 0.61%
 Contributions and Donations: 0.58%
 Miscellaneous: 0.40%
 Investment Income: 0.06%*
 Other Financing Sources: < 0.01%*

*Value is too small to appear on this chart

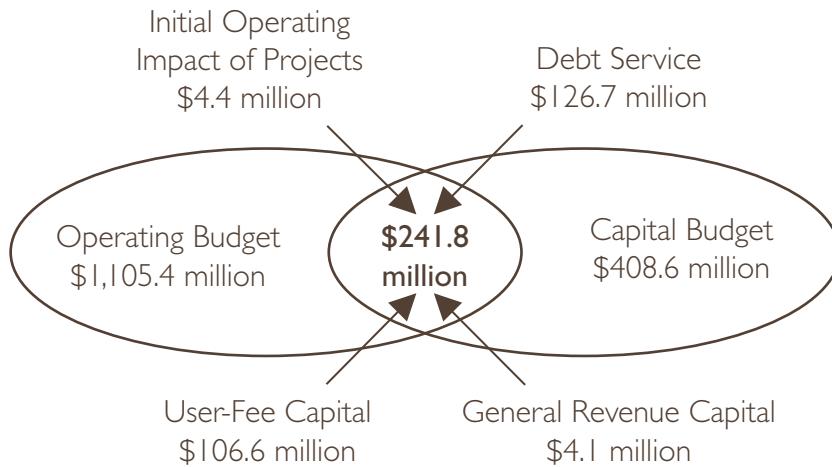


Public Works: 31.96%
 Public Safety: 18.32%
 General Government: 14.96%
 Judicial: 10.99%
 Debt Service: 10.29%
 Culture and Recreation: 5.85%
 Contribution to Fund Balance/Working Capital Reserve: 4.82%
 Housing and Development: 2.22%
 Health and Welfare: 0.57%
 Other Financing Uses: 0.02%*

*Value is too small to appear on this chart

Relationship Between Operating and Capital Budgets

In 2013 total appropriations of \$1.5 billion include an impact of \$241.8 million, or 16 percent, resulting from capital infrastructure development including \$126.7 million in debt service, \$4.1 million in general revenue-financed capital expenditures, and \$106.6 million of user fee-financed capital expenditures reflected in the diagram below.



2013 – 2018 Operating Impact of Capital Projects (in thousands)

Below are estimated operating costs associated with capital projects. Although some start-up costs are one-time, most continue to impact operating expenses in subsequent years.

Project Description	2013	2014	2015	2016	2017	2018	Total
Voice Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 900
Business System Application Upgrades	50	50	50	50	50	50	300
Criminal Justice Information System	50	50	50	50	50	50	300
Pros Dialogue/CRIMES Case Management System	2	2	2	2	2	2	12
Enterprise Resource Planning Growth	37	37	37	37	37	37	222
Disaster Recovery	63	63	63	63	63	–	315
SAP Upgrades	84	84	84	84	84	84	504
Sharepoint Expansion	8	8	8	8	8	8	48
Enterprise Solution Enhancements	102	410	476	476	476	476	2,416
Courts Electronic Invoice System	51	51	51	51	51	51	306
Courts Business Application Enhancements	13	13	13	13	13	13	78
Internet Portal Expansion	–	25	25	25	25	25	125
Field Communication Equipment	475	475	475	475	475	475	2,850
Enterprise Asset Management System	90	90	90	90	90	90	540
Jail Management System Replacement	75	75	75	75	75	75	450
Technology Hardware and Software	22	26	26	27	27	27	155
Networking and Communications	225	225	225	225	225	–	1,125
ECM Upgrade or Replacement	150	(61)	(61)	(61)	(61)	(61)	(155)
Countywide Security Camera Systems	–	75	75	75	75	75	375
Warrant Tracking Module Replacement	–	11	11	11	11	11	55
Medical Examiners Office	–	–	–	57	–	–	57
Rewrite Zoning Resolution	2	–	–	–	–	–	2
Police Mobile Command Vehicle Logging Recorder	–	8	8	8	8	8	40
Major Repairs and Renovations	15	20	20	25	30	35	145
Fire Station 3I	2,731	1,101	–	–	–	–	3,832
Fire Station 10 Relocation	–	15	–	–	–	–	15
Ambulance Service Expansion	–	585	741	–	–	–	1,326
Environmental and Heritage Center	30	–	–	–	–	–	30
J. B. Williams Park	–	–	95	–	–	–	95
Little Mulberry Park Improvements	–	50	–	–	–	–	50
McDaniel Farm Park Improvements	–	–	–	25	–	–	25
South Gwinnett Park Improvements	–	–	14	–	–	–	14
Lion's Club Park Improvements	26	–	–	–	–	–	26
Rock Springs Park Soccer Expansion	–	–	89	–	–	–	89
George Pierce Park Gym Expansion	–	–	–	167	–	–	167
Isaac Adair House Improvements	50	–	–	–	–	–	50
Lilburn Library Relocation	–	9	14	–	–	–	23
Electronic Citation	594	594	594	594	594	594	3,564
Water Production Emergency Generator	–	100	–	–	–	–	100
Water and Sewer Fleet Equipment	(100)	(75)	(50)	(50)	(50)	(50)	(375)
Lanier UV Disinfection	–	–	–	–	–	100	100
Flow and Pressure Monitoring Stations	10	10	10	10	10	10	60
South Gwinnett Wastewater	–	–	200	–	–	–	200
Sewer Assessment Program	(100)	(100)	(100)	(100)	(100)	(100)	(600)
Distribution System Rehabilitation	(50)	(50)	(50)	(50)	(50)	(50)	(300)
Water Production Facility Rehabilitation	100	50	50	100	100	100	500
Pump Station Rehabilitation	(100)	(75)	(150)	(150)	(100)	(75)	(650)
Sewer Collection System Renovation	(10)	(50)	(50)	(100)	(100)	(100)	(410)
Water Reclamation Facility Improvements	(100)	(50)	(50)	(50)	(50)	(50)	(350)
Pump Station Phase Out Program	(100)	(100)	(50)	(50)	(50)	(50)	(400)
Water Accountability Program	(10)	(10)	(10)	(10)	(10)	(10)	(60)
Wastewater Flow Metering	10	10	10	10	10	10	60
Big Haynes Storm Water Project	–	25	–	–	–	–	25
Natural Resources Watershed	(50)	–	–	–	–	–	(50)
2013 Drainage Improvements	(200)	(100)	(100)	(100)	(100)	(100)	(700)
Total	\$ 4,395	\$ 3,826	\$ 3,160	\$ 2,262	\$ 2,068	\$ 1,910	\$ 17,621



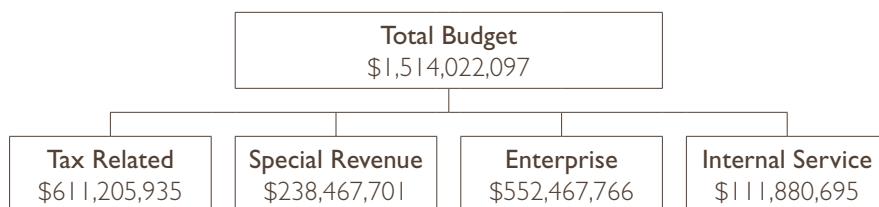
Fund Structure and Financial Status

Gwinnett County Government is financially and operationally sound. Emphasizing long-range planning in the budgeting process, a five-year forecast is used to analyze the implications of annual service investments, assuring adequate revenue sources will be available and secure balances can be maintained prior to making long-term commitments. Further, the County has set a policy of not obligating its residents to pay more in the future when it can invest now in efforts to keep taxes low for years to come.

This section describes the County's financial structure and the condition of the major funds.

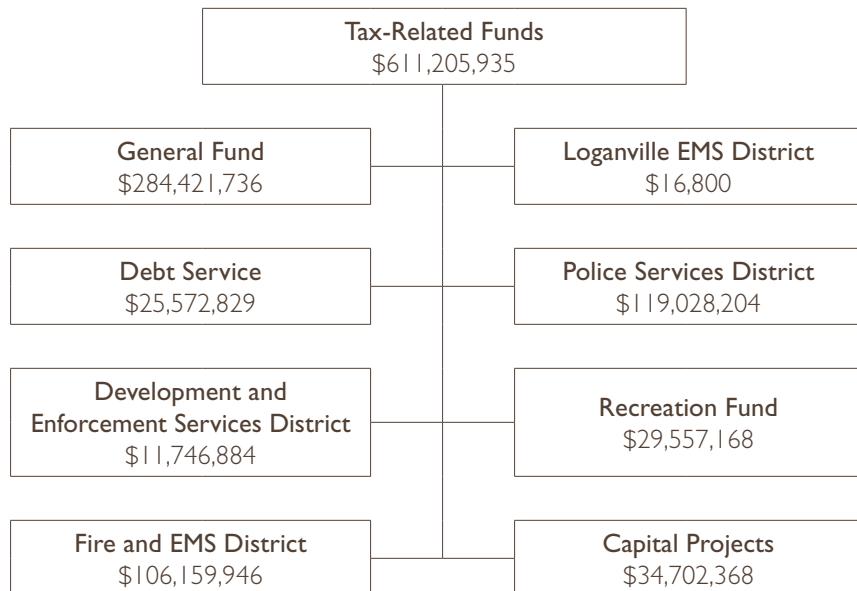
Fund Groups

The 2013 Adopted Budget contains 45 separate funds that are categorized into four fund groups: Tax-Related Funds, Special Revenue Funds, Enterprise Funds, and Internal Service Funds. These groups and the major funds are all highlighted in the following sections.



Tax-Related Funds

Tax-Related Funds are funds whose primary revenues are derived from taxes. These include the General, Debt Service, Development and Enforcement Services District, Fire and EMS District, Loganville EMS District, Police Services District, Recreation, and Capital Projects Funds.



General Fund

The General Fund is the second largest operating fund within the 2013 Operating Budget, encompassing operational funding for County services including courts and sheriff, public works, and community services.

In 2013 expenditures of the General Fund are expected to total \$284.4 million. Revenues are expected to total \$241.8 million.

Fund balance reserves remain above the three-month policy level.

Debt Service Fund

This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center and 2012 refunding bonds.

In 2013 expenditures in the Debt Service Fund are expected to total \$25.6 million, a decrease of \$4.7 million, or 16 percent, from the 2012 level of \$30.3 million. Debt Service appropriations are unusually high for both 2012 and 2013. In 2012 the County refunded a portion of its 2003 General Obligation Bonds. In 2013 the budget includes a \$20 million cash redemption of the remaining portion of the 2003 General Obligation Bonds. For more information, see the Debt Summary beginning on page 44.

Budgeted revenues totaling \$5.8 million plus budgeted use of fund balance of \$25 million will cover debt service requirements in 2013.

Development and Enforcement Services District Fund

This fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. The Development and Enforcement Services District includes all properties within unincorporated Gwinnett County. A property tax will be levied beginning in 2013 to support this service district. The 2013 budget includes a one-time \$2.9 million transfer in from the General Fund to establish a three-month fund balance reserve, in compliance with the negotiated SDS settlement.

Fire and Emergency Medical Services District Fund

This fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. The Fire and Emergency Medical Services District includes all properties within unincorporated Gwinnett County and all cities except Loganville. A property tax will be levied beginning in 2013 to support this service district. The 2013 budget includes a one-time \$20.8 million transfer in from the General Fund to establish a three-month fund balance reserve, in compliance with the negotiated SDS settlement.

Loganville Emergency Medical Services District Fund

This fund is used to account for the costs associated with providing Emergency Medical Services to the City of Loganville. The Loganville Emergency Medical Services District includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. At this time, no millage rate is associated with this district.

Police Services District Fund

This fund is used to account for the revenues and expenditures attributable to the Police Services District. The Police Services District includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments. A property tax will be levied beginning in 2013 to support this service district. The 2013 budget includes a one-time \$27.5 million transfer in from the General Fund to establish a three-month fund balance reserve, in compliance with the negotiated SDS settlement.





Recreation Fund

This fund is used to account for the operations and maintenance of county parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

With strong support from residents and the use of fee-based services, the fund balance reserve remains above the three-month policy level.

In 2013 expenditures in the Recreation Fund are expected to total \$28.0 million, an increase of \$1.4 million or 5 percent, from the 2012 actual level of \$30.3 million.

In 2013 revenues in the Recreation Fund are expected to total \$29.6 million, a decrease of \$1.5 million or 5 percent, primarily due to the declining tax digest as discussed in the overview of this section.

Capital Projects Fund

This Capital Projects Fund, which is primarily supported by contributions from the operating tax funds, is budgeted at \$24.8 million in 2013. Contributions to this fund are budgeted as follows:

General Fund	\$ 2,246,329
Fire and Emergency Medical Services District Fund	\$ 385,400
Police Services District Fund	\$ 134,000
Recreation Fund	\$ 419,180
E-911 Fund	\$ 21,500
Police Justice Fund	\$ 127,362
Police State Fund	\$ 177,465

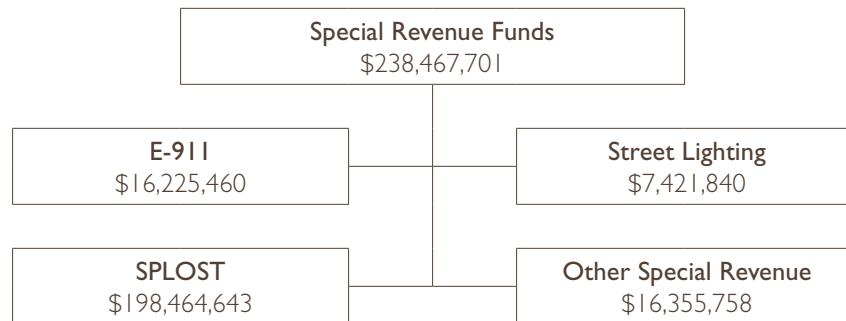
Projects supported in this fund include park improvements, social services facilities, and other county projects. For more information on capital projects, please refer to Sections V and VI of this document.

Vehicle Replacement Fund

This capital project fund, which is primarily supported by contributions from the operating funds, is budgeted at \$9.9 million in 2013. Departments contribute to fund the replacement of vehicles that have surpassed their useful life.

Special Revenue Funds

Special Revenue Funds account for funds that are restricted to a specific purpose by state law or local ordinance. Some of these funds have continuing obligations, such as personnel, while others account for one-time purchases.



E-911 Fund

This fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers.

In 2013 expenditures of the E-911 Fund are expected to total \$16.2 million, a decrease of \$0.5 million over the 2012 actual level of \$16.7 million. Included in the 2013 budget is a \$2.5 million estimated appropriation to reimburse cities for emergency 911 costs incurred, in accordance with an intergovernmental agreement that resulted from the service delivery strategy negotiated settlement in early 2012. The cities are paid an estimated amount on or before May and submit documentation of actual costs incurred on a quarterly basis, with an annual reconciliation.

In 2013 revenues of the E-911 Fund are expected to total \$14.1 million, an increase of \$2.6 million or 23 percent over the 2012 level, primarily due to a rate increase effective in 2013.

The 2013 rates are as follows: Wire line \$1.30, Wireless \$1.00, Voice Over Internet Protocol \$1.30, and Prepaid \$0.75.

Fund balance reserves remain above the three-month policy level.

Special Purpose Local Option Sales Tax (SPLOST) Programs

Gwinnett County has used the SPLOST as a primary source of revenue for capital projects since it became an option for counties in 1985. SPLOST law has changed over the years impacting allowable purposes, allowable length of SPLOST programs, distribution of proceeds, and ballot language among other things. Throughout all of these changes, the County has been able to adapt, and the residents have supported the use of SPLOST funding to move the County forward. SPLOST funding was used to build the current Gwinnett Justice and Administration Center, numerous road improvement projects, fire stations, police precincts, new parks, libraries, and other various capital infrastructure improvements. The passage of SPLOST programs has had a profound impact on county operations by shifting the burden of funding these projects from property taxes.

2005 SPLOST Fund

On November 2, 2004, the voters of Gwinnett County approved a four-year extension of the SPLOST to be designated for capital improvements within the County and its municipalities. Sales tax collections for the 2005 Program were \$588.1 million. The Cities' Share Allocation was \$93.7 million. This is the first SPLOST program since the enactment of new state legislation that brought dramatic changes to the SPLOST law. The most significant change was the provision of required funding to municipalities. Previously, the SPLOST had been exclusively a county tax. In addition to the funding for the cities, funds from the 2005 SPLOST will be used for projects in the areas of libraries, parks and recreation, public safety, and transportation. The 2013 budget includes \$45.4 million in appropriations for projects.

2009 SPLOST Fund

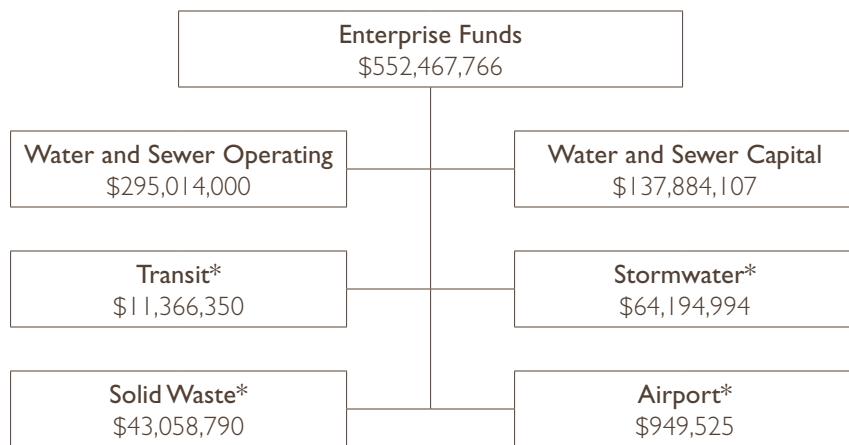
In November 2008, the residents of Gwinnett County approved a referendum authorizing the County to extend the one-cent SPLOST for five years beginning in April 2009. Budgeted sales tax collections for the 2009 program are \$646.7 million. Collections from the sales tax designated for the County will be used solely for capital projects in the areas of parks and recreation, transportation, public safety, court facilities, and libraries. The remaining sales tax collections, approximately 17 percent of the 2009 SPLOST Program, will go to cities. The 2013 budget includes \$153.1 million in appropriations for projects.





Enterprise Funds

Enterprise Funds are operated on a “business-like” basis using the full accrual basis of accounting. These services are supported through user fees and charges with revenues earned in excess of operations and debt service reinvested in infrastructure through a contribution to a related capital fund.



*Capital included

The County operates five enterprise funds including water and sewer service, stormwater management, solid waste management, transit, and the Briscoe Field airport.

Water and Sewer Operating Fund

This fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. The Water and Sewer Operating Fund is the County's largest operating fund within the 2013 Operating Budget.

In 2013 expenditures of the Water and Sewer Operating Fund are expected to total \$292.8 million, an increase of \$19.6 million or 7 percent, over the 2012 actual level of \$273.2 million. The majority of the increase is related to increases in the transfers to the renewal and extension fund (\$8.9 million) and debt service (\$5.0 million). General operating expenses are budgeted at \$12 million more than 2012 actual expenses primarily due to increases in professional services, chemical costs, repair, and maintenance expenses and utilities. Finally, these increases are offset by a \$7 million decrease in personnel costs which is primarily due to a \$9 million contribution to the Pension Plan in 2012 that is not budgeted for 2013.

In 2013 revenues of the Water and Sewer Operating Fund are expected to total \$295 million, an increase of \$13.3 million or 5 percent over 2012 actual revenues. Water and sewer revenues are monitored very closely to ensure that rate structures are in place to adequately fund the public utility system operations and debt service requirements. Based on these analyses, the Board of Commissioners has approved a water and sewer rate resolution that sets rates through 2015.

County financial staff use these rates to create models to help determine annual revenue projections to fund operations, capital needs, and existing and projected debt service requirements. These models then help drive the decision-making process in setting the water and sewer system's operating budget.

Water and Sewer Capital Funds

The 2012 budget for the combined water and sewer capital funds is \$137.9 million. This reflects the total amount of all remaining prior year bond funds and renewal and extension funds. The County's Water and Sewer Capital Improvement Program (CIP) is a dynamic, forward thinking plan that attempts to balance the need to construct new infrastructure to meet the anticipated demands of a growing community, with the need to maintain and upgrade the extensive infrastructure already in place. This year's budget places emphasis on both.

The County also has several important, ongoing water and sewer maintenance projects. More detailed information regarding these projects and others can be found in Section VI. The County has issued over \$1.3 billion in water and sewer bonds since 1998. These bond proceeds have been used to help fund the F. Wayne Hill Water Resources Center, the Shoal Creek Filter Plant, the expansion of the Hill Center, the Yellow River Water Reclamation Facility, the Crooked Creek Water Reclamation Facility, and upgrades to the Patterson-Marathon Pump Station and Force Main. The Water and Sewer Renewal and Extension (R&E) Fund continues to provide the pay-as-you-go mechanism for many of the water and sewer capital improvements. Transfers from the net operational revenues of the system, over \$81 million budgeted in 2013, continue to support the Renewal and Extension fund.

Stormwater Operating Fund

This fund supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for Services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

In 2013 expenses of the Stormwater Operating Fund are expected to total \$30.3 million, an increase of \$1.5 million or 5 percent from the 2012 actual level of \$28.7 million, primarily due to an increase in personnel costs and operating costs due to filling vacant positions.

A total of \$19.2 million or 63.4 percent of the 2013 adopted budget is appropriated for a transfer to the Stormwater Renewal and Extension Fund for funding of stormwater facility improvements.

In 2013 revenues of the Stormwater Fund are expected to total \$30.3 million, a decrease of \$0.9 million from the 2012 actual level. Beginning in FY 2006, property owners in unincorporated Gwinnett County were charged per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the County. The rate has remained at \$2.46 since FY 2009.

Local Transit Operating Fund

This fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund. The transit system began express bus service operations to employment centers in downtown Atlanta in November 2001 and added local bus route service a year later. The transit service has proven to be extremely popular and successful with ridership at 2,026,533 boardings in 2012. The local ridership is about 63 percent of total ridership. In response to the economic recession and the need to balance the County's operating budget with reduced revenue projections, the County reduced transit service levels and raised fares in mid 2008. Additional service reductions were made effective January 2010, and a new rate resolution became effective on January 1, 2012. The new rates are consistent with the objective that one-third of the expenses for transit be funded by users of the system.

A graphic featuring a white wavy border containing the text "save gwinnett's streams" in a white, sans-serif font. Below the text is a white line drawing of a frog leaping over a lily pad in water.

gwinnettcounty
Department of Water Resources
Stormwater Management



In 2013 expenses of the Local Transit Operating Fund are expected to total \$7.8 million, an increase of \$0.9 million, or 13 percent above the 2012 actual level of \$6.9 million.

In 2013 revenues of the Local Transit Operating Fund are expected to total \$7.0 million. The General Fund operating subsidy is expected to total \$2.7 million.

Solid Waste Operating Fund

This fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services.

In 2013 expenses of the Solid Waste Operating Fund are expected to total \$41.8 million, an increase of \$1.6 million, or 4 percent above the 2012 actual level of \$40.2 million.

In 2013 revenues of the Solid Waste Operating Fund are expected to total \$43.0 million, a decrease of \$0.2 million, or 1 percent over the 2012 actual level of \$43.2 million.

Airport Operating Fund

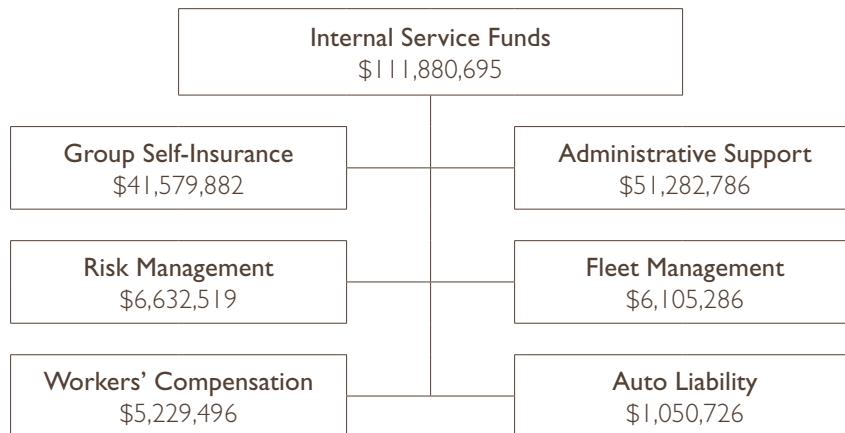
This fund accounts for the operation and maintenance of the county airport, Briscoe Field.

In 2013 expenses of the Airport Operating Fund are expected to total \$0.8 million, an increase of \$121,091, or 17 percent above the 2012 actual level of \$0.7 million.

In 2013 revenues of the Airport Operating Fund are expected to total \$0.9 million, basically the same as 2012.

Internal Service Funds

Internal Service Funds account for goods or services provided by one department or agency within the County to another. Other funds or departments pay the Internal Service Funds on a pay-as-you-go basis or an actuarial assessment of future costs. The County operates six services on an internal service basis including administrative support, health, life and disability insurance, risk management, automobile liability, workers' compensation, and fleet management.



The **Administrative Support Fund** accounts for the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners. In 2013 expenditures of the Administrative Support Fund are expected to total \$49.8 million, and revenues are expected to total \$51.3 million.

The **Group Self-Insurance Fund** accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

In light of increasing health care costs, the financial status of the Group Self-Insurance Fund remains positive.

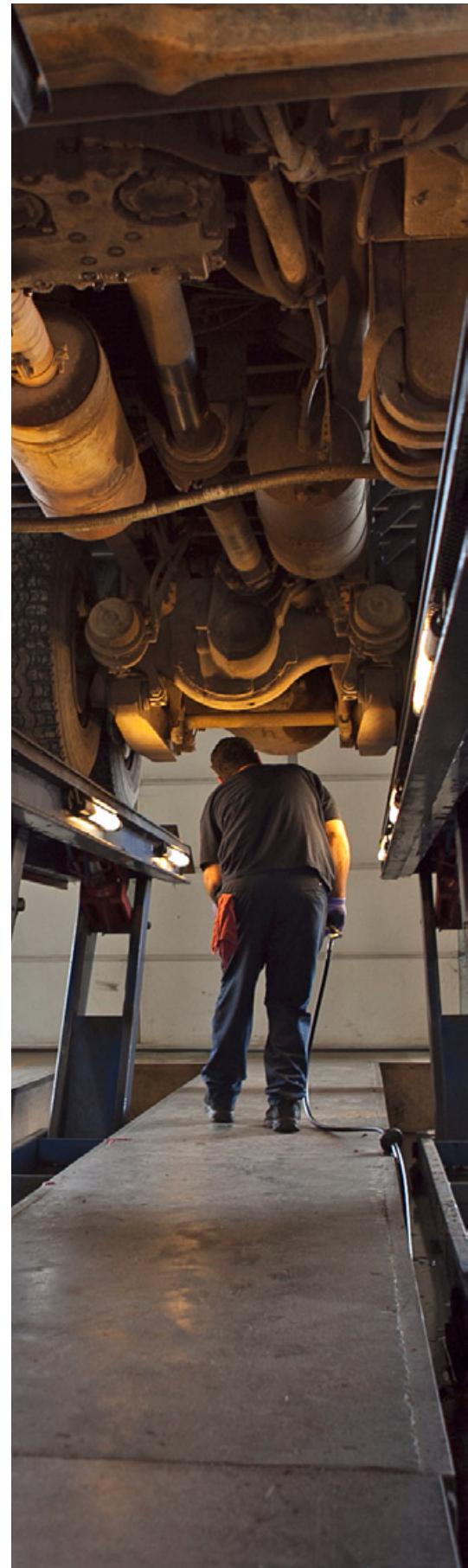
The County implemented changes in the health plan in order to balance costs between the County and participants. Future year changes in this area include continued adjustments to costs to lessen the total financial impact to the County and the enrolled employees.

In 2013 expenditures of the Group Self-Insurance Fund are expected to total \$41.6 million, and revenues are expected to total \$36.3 million.

The **Risk Management Fund** accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs. In 2013 expenditures of the Risk Management Fund are expected to total \$6.6 million, and revenues are expected to total \$4.4 million.

The **Workers' Compensation Fund** accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims. In 2013 expenditures of the Workers' Compensation Fund are expected to total \$5.2 million, and revenues are expected to total \$3.4 million.

The **Fleet Management Fund** accounts for all financial transactions related to the maintenance of the County fleet. In 2013 expenditures of the Fleet Management Fund are expected to total \$5.8 million, and revenues are expected to total \$6.1 million.





Debt Summary

Due to its rapid growth, the County has used long-term general obligation and revenue bonds to fund the expansion of major capital facilities and infrastructure. In issuing debt, the County meets all state laws and requirements and follows a number of budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating.

The County protects its financial position and provides the best services to its residents for the least cost through effective internal controls and prudent accounting, budgeting, and planning procedures. An independent audit firm performs annual audits and reviews the standardized financial statements prepared by the County that are distributed for public and bond rating use. An excellent credit rating from Moody's, Standard & Poor's, and Fitch Ratings aids in the successful marketing of the bonds to the investment community. Taxpayer money is saved by obtaining the lowest possible interest rates at the time of sale and elimination of the need to purchase municipal bond insurance for credit enhancement.

The County achieved an upgrade in its bond rating from Aa1/AA+/AA+ to the highest quality Aaa/AAA/AAA in June 1997 by the three primary rating agencies. Gwinnett is one of approximately 39 counties in the United States with this prestigious rating. For approximately 16 years, each of the three rating agencies have consistently reported Gwinnett County's debt position as manageable, citing the County's emphasis on pay-as-you go funding and low levels of tax-supported debt.

Major capital projects are traditionally funded through the issuance of long-term debt and pay-as-you-go methods. The capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered such as the budget impact of ongoing support of capital improvements, legal constraints on capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects. The County has issued both general obligation and revenue debt to fund capital needs. The County has also used pay-as-you-go methods for capital improvements since 1985. None of the \$1.4 billion *2013 – 2018 Capital Improvement Program* is funded by debt.

Pay-as-you-go funding of capital improvements include contributions from several of the County's tax funds (General, Recreation, Fire and EMS District, and Police Services District Funds) into Capital Funds. In 2013 the County will contribute less than 1 percent of general fund revenues and 1.4 percent of recreation fund revenues to the capital program.

The voter-approved Special Purpose Local Option Sales Tax (SPLOST) is another pay-as-you-go method that works well for Gwinnett due to the large volume of retail sales generated in the County. Since 1985, the County has used SPLOST revenues to fund capital needs including a new justice and administration center, libraries, public safety facilities, and major expansion of the road system. SPLOST revenues have also funded the construction of public safety and parks and recreation facilities. More than \$2.5 billion has been collected since 1985 for capital improvements across the County.

Types of Debt

The issuance of General Obligation (G.O.) Bonds is a method of raising revenues for long-term capital financing that distributes the cost over the life of the improvement so that future users help repay the cost. By state law, G.O. Bonds require the approval of the voters. Before G.O. debt is proposed, a public survey is usually performed to determine what residents want and are willing to finance. Once approved, G.O. bonds are direct obligations that are backed by the full faith and credit of the County.

The 2003 G.O. Bonds provided funding of an expansion of the County's Pre-Trial Detention Center. In 2012 the County refunded the portion of those bonds maturing in 2014 through 2019. The result of that refunding was a net present value savings of \$2.2 million. The 2012 Refunding G.O. Bonds have a final maturity date of 2019. These G.O. Bonds were rated AAA by all three rating agencies.

Additionally, in January 2013 the County redeemed the remaining 2003 G.O. Bonds maturing in 2020 through 2023. The result of that redemption was a net present value savings of \$4.4 million.

The County has established a Debt Service Fund to account for revenues generated by the G.O. Bond tax rate levied against real and personal property. The funds raised through this tax levy are used exclusively for the retirement of the County's G.O. debt.

The constitutional debt limit for G.O. Bonds for Georgia counties is 10 percent of the assessed value of taxable property within the County. The statutory debt limit as of December 31, 2012 for Gwinnett County was \$2,387,141,000, providing a debt margin of \$2,369,649,000 (unaudited). The County currently uses less than 1 percent of the debt limit. At December 31, 2012, there was a total par amount outstanding of \$46,385,000 in G.O. Bonds.

The following table reflects the County's total outstanding amounts of General Obligation Debt as of December 31, 2012 (in thousands):

Year	Principal	Interest	Total
2013	\$ 3,510	\$ 1,443	\$ 4,953
2014	3,410	1,576	4,986
2015	3,480	1,471	4,951
2016	3,690	1,311	5,001
2017	3,865	1,208	5,073
2018 – 2022	22,980	3,581	26,561
2023 – 2027	5,450	109	5,559
Total	\$ 46,385	\$ 10,699	\$ 57,084

In addition to G.O. bonds, the County issues revenue debt to fund some of its capital needs through a lease agreement between the County and the applicable authority. The County pledges income derived from the acquired or constructed assets to pay debt services.





The information in the following table reveals the outstanding debt service amounts for the Water and Sewerage Authority as of December 31, 2012 (unaudited):

**Outstanding Principal by Issue
Combined Water and Sewerage Authority Revenue Bonds**

\$2,000,000	Series 2002	Issued 5/1/02
\$20,240,000	Series 2003B	Issued 6/5/03 (<i>partially refunded 7/1/11</i>)
\$233,200,000	Series 2005	Issued 3/17/05
\$118,985,000	Series 2006	Issued 3/9/06
\$190,000,000	Series 2008	Issued 8/21/08
\$241,475,000	Series 2009	Issued 10/22/09
\$163,615,000	Series 2011	Issued 7/1/11

(Dollars in thousands)

Year	Principal	Interest	Total
2013	\$ 57,035	\$ 40,281	\$ 97,316
2014	58,955	38,065	97,020
2015	61,050	35,641	96,691
2016	63,725	33,082	96,807
2017	66,270	30,431	96,701
2018 – 2022	297,740	111,338	409,078
2023 – 2027	262,680	44,137	306,817
2028 – 2029	54,810	3,746	58,556
Total	\$ 922,265	\$ 336,721	\$ 1,258,986

Bond covenants require that certain debt coverage be maintained to ensure the re-payment of the bonds and the continued financial stability of the enterprise. Such is the case with the County's Water and Sewerage bonds. The County has historically maintained coverage ratios in excess of covenants agreed upon in the bond documents.

The County reviews and maintains Water and Sewerage System rates to maintain positive revenue balances while meeting future debt requirements for water and wastewater capital needs. A Water and Sewer Rate Resolution approved in March 2009 increased water and sewer rates over a period of six years beginning in January 2010. Over the six-year time period, the average monthly water and sewer residential bill (based on 6,000 gallons used per month, for a typical residential household) will increase slightly more than 26 percent, from \$69.44 in 2010 to \$94.22 in 2015.

These rate increases will help to offset the debt service cost of existing Water and Sewerage Authority revenue bonds. If favorable market conditions exist, the Water and Sewerage Authority may refund outstanding bonds for debt service savings.

In addition, the County has received a \$54 million loan from the Georgia Environmental Facilities Authority (GEFA) for improvements and construction of the No Business Creek Pump Station and Tunnel. Repayment began in 2011.

Budget Document 2013



Other outstanding debt amounts as of December 31, 2012 are as follows (unaudited):

Georgia Environmental Facilities Authority Loan Series 2008, 2010, 2011, and 2012

(Dollars in thousands)

Year	Principal	Interest	Total
2013	\$ 2,403	\$ 1,549	\$ 3,952
2014	2,476	1,477	3,953
2015	2,551	1,401	3,952
2016	2,629	1,324	3,953
2017	2,709	1,243	3,952
2018 – 2022	14,831	4,931	19,762
2023 – 2027	17,228	2,534	19,762
2028 – 2032	7,923	328	8,251
Total	\$ 52,750	\$ 14,787	\$ 67,537

The total annual requirements on all outstanding debt as of December 31, 2012, including interest, are as follows (unaudited):

(Dollars in thousands)

Year	GO	W&S	Other	Total
2013	\$ 4,953	\$ 97,316	\$ 3,952	\$ 106,221
2014	4,986	97,020	3,953	105,959
2015	4,951	96,691	3,952	105,594
2016	5,001	96,807	3,953	105,761
2017	5,073	96,701	3,952	105,726
2018 – 2022	26,561	409,078	19,762	455,401
2023 – 2027	5,559	306,817	19,762	332,138
2028 – 2031		58,556	8,251	66,807
Total	\$ 57,084	\$ 1,258,986	\$ 67,537	\$ 1,383,607

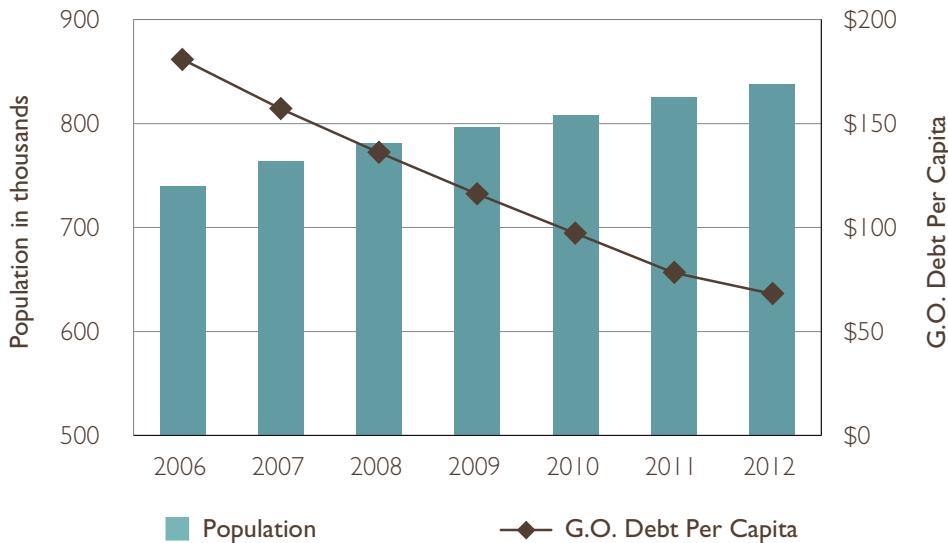
The total annual debt requirement for 2013 is 9.6 percent of the total operating budget of \$1.105 billion, resulting in total operating appropriations less annual debt of \$999.2 million.

Debt per capita is based on total annual G.O. Bond debt service payments as compared to estimated county population. Total annual debt requirement for fiscal year 2013 (all debt categories) is approximately \$106 million. Currently, estimated debt service per capita averages nearly \$70 per person. This number has steadily declined over the last few years as the County did not issue new debt in 2010, 2011, or 2012 and has focused on paying off its debt. Specifically, in 2010 the County paid off its Recreation Authority Refunding Bonds and its 1994 Water and Sewer Refunding Bonds. In 2010 the County also restructured its 2001 Development Authority Bonds for debt service savings. In 2011 the 2002 General Obligation Refunding Bonds were also paid in full. In 2012 the County paid off its 2002 Water and Sewer Bonds and refunded a portion of the 2003 G.O. Bonds.





General Obligation (G.O.) Debt Service Per Capita



As the graph illustrates, annual G.O. debt obligations have declined over the years as the population has grown and the County continues to pay off its debt. The reduction in G.O. debt obligations is due in part to voter willingness to fund capital projects through the use of SPLOST program dollars. In addition, the County actively seeks refunding opportunities of existing debt obligations to reduce debt service costs. The County has refunded bonds each year since 2010, which has resulted in shortened maturity dates and significant debt service savings.

Conclusion

The 2013 budget keeps infrastructure and core services as the County's priority. The continued emphasis on public safety, criminal justice, roads, and water and sewer services demonstrate the County's commitment to keeping Gwinnett County a preferred place to live, work, and play.

Detailed information on all facets of the budget can be found within this document. The two sections of the document titled **Operating Funds** and **Capital Funds** quantitatively reflect each operating and capital fund within the budget. There is more detailed information on departments within the **Departmental Information** section. The **Capital Funds** section includes the capital fund summaries, which list all capital projects by fund for each year of the six-year capital program. There is more detail on major capital projects in the **Capital Programs** section.

We are committed to Gwinnett County's mission, vision, and values as we address future challenges. The collaboration of residents, the Board of Commissioners, and county staff is invaluable to the formulation of a functional, fiscally sound, and balanced budget. We invite Gwinnett County's stakeholders to participate in setting our government's priorities and shaping our bright future.



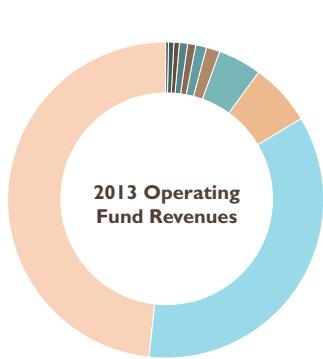
• operating funds

This section provides information for all the various funds including definitions and assumptions concerning each fund's revenue, a history of the revenues and expenses/expenditures of each fund, and the 2013 budget.

Operating Funds

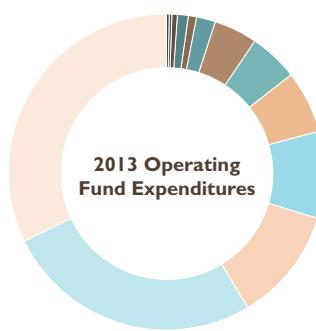
Revenues and Expenditures by Category FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Taxes	474,393,929	402,639,489	397,009,797	387,564,838	-2.4%
Licenses and Permits	8,283,740	7,488,304	8,011,092	7,478,718	-6.6%
Intergovernmental	3,447,042	3,726,763	3,478,292	3,569,212	2.6%
Charges for Services	415,121,623	460,133,233	530,913,176	533,733,054	0.5%
Fines and Forfeitures	20,793,512	15,449,333	15,015,036	15,257,198	1.6%
Investment Income	1,298,770	1,754,862	1,860,238	977,390	-47.5%
Contributions and Donations	6,539,370	5,833,028	10,228,853	7,056,550	-31.0%
Miscellaneous	9,250,736	5,166,865	8,735,301	6,743,212	-22.8%
Other Financing Sources	34,265,182	20,343,183	29,691,779	11,483,131	-61.3%
Transfer In - 3 Month Reserve	-	-	-	51,129,401	-
Total Revenues	973,393,904	922,535,060	1,004,943,564	1,024,992,704	2.0%
Use of Net Position	-	-	-	9,443,826	-
Use of Fund Balance	-	-	-	70,943,283	-
Total	973,393,904	922,535,060	1,004,943,564	1,105,379,813	10.0%
Expenditures					
Personal Services	367,853,046	363,395,497	362,869,413	355,386,542	-2.1%
Operations	259,457,400	265,837,869	257,157,095	291,864,463	13.5%
Debt Service	106,097,793	105,011,720	101,620,640	126,733,191	24.7%
Intergovernmental	-	-	2,915,440	2,500,000	-14.2%
Other Financing Uses	-	-	24,817,713	-	-100.0%
Transfers to Renewal and Extension	82,468,340	81,811,337	91,993,000	100,560,995	9.3%
Contributions to Other Funds	49,781,820	40,668,110	69,953,697	68,172,278	-2.5%
Contributions to Service District Funds	-	-	820,000	51,129,401	6135.3%
Contribution to Development Authority	-	6,003,520	7,065,345	7,056,545	-0.1%
Contributions to Subsidized Agencies	25,257,805	21,770,731	21,712,124	20,829,832	-4.1%
Contributions to Other Agencies	6,010,000	6,382,136	11,345,640	1,010,000	-91.1%
Contributions to Capital and Capital Outlay	25,243,037	30,141,665	18,971,256	10,541,238	-44.4%
Reserves and Contingencies	-	-	-	10,324,292	-
Total Expenditures	922,169,241	921,022,585	971,241,363	1,046,108,777	7.7%
Working Capital Reserve	-	-	-	3,854,162	-
Contribution to Fund Balance	-	-	-	55,416,874	-
Total Gross Budget	922,169,241	921,022,585	971,241,363	1,105,379,813	13.8%
Less Indirect Cost	8,178,435	14,043,722	48,311,751	46,613,031	-3.5%
Total Net Budget	913,990,806	906,978,863	922,929,612	1,058,766,782	14.7%



Charges for Services: 48.28%
Taxes: 35.06%
Use of Fund Balance: 6.42%
Transfer In – 3 Month Reserve: 4.63%
Fines and Forfeitures: 1.38%
Other Financing Sources: 1.04%
Use of Net Position: 0.85%
Licenses and Permits: 0.68%
Contributions and Donations: 0.64%
Miscellaneous: 0.61%
Intergovernmental: 0.32%
Investment Income: 0.09%*

*Value is too small to appear on this chart



Personal Services: 32.15%
Operations: 26.40%
Debt Service: 11.47%
Transfers to Renewal and Extension: 9.10%
Contributions to Other Funds: 6.17%
Contribution to Fund Balance: 5.01%
Contributions to Service District Funds: 4.63%
Contributions to Subsidized Agencies: 1.88%
Contributions to Capital and Capital Outlay: 0.95%
Reserves and Contingencies: 0.93%
Contribution to Development Authority: 0.64%
Working Capital Reserve: 0.35%
Intergovernmental: 0.23%*
Contributions to Other Agencies: 0.09%*

*Value is too small to appear on this chart

Operating Funds

Revenues and Expenditures by Fund FY 2010 – 2013

	2010 Actual Revenues	2010 Actual Expenditures	2011 Actual Revenues	2011 Actual Expenditures
Tax-Related Funds				
General	489,630,168	459,553,507	444,460,074	420,857,232
G.O. Refunding Bond Debt Service	16,915,406	8,711,459	319,877	16,697,683
G.O. Bond Debt Service (Detention Center)	6,984,313	5,160,277	15,086,971	5,196,329
Development and Enforcement Services District	-	-	-	-
Fire and EMS District	-	-	-	-
Loganville EMS District	-	-	-	-
Police Services District	-	-	-	-
Recreation	37,709,169	40,499,328	31,363,680	29,432,697
Speed Hump*	112,449	41,230	-	-
Street Lighting*	6,185,069	6,228,286	-	-
Total Tax-Related	557,536,574	520,194,087	491,230,602	472,183,941
Special Revenue Funds				
Authority Imaging	-	-	-	-
Corrections Inmate Welfare	67,983	130,855	58,147	74,338
Crime Victims Assistance	899,453	1,047,571	814,579	1,039,823
District Attorney Federal Asset Sharing	323,434	78,988	151,273	93,522
E-911	12,814,230	11,087,813	11,377,098	11,219,277
Juvenile Court Supervision	-	-	132,291	20,568
Police Special Justice	4,839,318	1,211,237	395,534	4,136,877
Police Special Treasury	-	-	265,285	345
Police Special State	-	-	3,402,927	434,480
Sheriff Inmate	392,860	296,170	363,243	210,299
Sheriff Special Justice	1,058,107	522,962	221,414	1,408,086
Sheriff Special Treasury	-	-	1,045,875	219,013
Sheriff Special State	-	-	169,491	5,545
Speed Hump*	-	-	113,072	54,374
Stadium	2,008,858	2,183,858	2,268,503	2,169,538
Street Lighting*	-	-	6,158,211	6,849,479
Tree Bank	17,297	-	22,206	-
Tourism	7,247,820	8,563,765	11,415,521	6,165,606
Tourism Sustainability	9,123	1,189,373	1,495	4,844,206
Total Special Revenue	29,678,483	26,312,592	38,376,165	38,945,376
Enterprise Funds				
Airport Operating	859,759	805,636	866,408	746,961
Local Transit Operating	6,815,152	5,328,755	4,195,238	7,087,964
Solid Waste Operating	23,131,512	21,582,581	41,405,034	39,242,795
Stormwater Operating	31,577,846	34,851,458	30,297,944	27,817,372
Water and Sewer Operating	253,847,718	245,791,408	265,987,270	255,717,186
Total Enterprise	316,231,987	308,359,838	342,751,894	330,612,278
Internal Service Funds				
Administrative Support	-	-	-	-
Auto Liability	752,988	656,059	1,000,934	993,862
Fleet Management	5,150,392	5,456,514	4,562,449	6,128,719
Group Self-Insurance	47,782,950	49,573,967	39,554,656	40,096,761
Risk Management	7,038,899	3,908,073	3,176,184	5,368,031
Vehicle Purchasing	5,098,320	3,998,019	-	23,406,572
Workers' Compensation	4,123,311	3,710,092	1,882,176	3,287,045
Total Internal Service	69,946,860	67,302,724	50,176,399	79,280,990
Total – All Funds	973,393,904	922,169,241	922,535,060	921,022,585

* In 2011 this fund was reclassified as a Special Revenue Fund to more accurately reflect the nature of the fund.

Operating Funds

Revenues and Expenditures by Fund FY 2010 – 2013

	2012 Unaudited Revenues	2012 Unaudited Expenditures	2013 Budget** Revenues	2013 Budget** Expenditures
Tax-Related Funds				
General	428,093,174	425,787,340	241,785,043	284,421,736
G.O. Refunding Bond Debt Service	-	-	-	-
G.O. Bond Debt Service (Detention Center)	31,711,830	30,292,754	5,758,410	25,572,829
Development and Enforcement Services District	-	-	11,746,884	8,432,271
Fire and EMS District	-	-	106,159,946	85,079,563
Loganville EMS District	820,000	-	1,200	16,800
Police Services District	-	-	119,028,204	91,021,270
Recreation	31,013,168	26,685,234	29,557,168	28,080,879
Speed Hump*	-	-	-	-
Street Lighting*	-	-	-	-
Total Tax-Related	491,638,172	482,765,328	514,036,855	522,625,348
Special Revenue Funds				
Authority Imaging	1,309,410	-	832,613	1,964,812
Corrections Inmate Welfare	47,684	62,762	49,622	69,394
Crime Victims Assistance	924,340	857,491	876,554	1,175,483
District Attorney Federal Asset Sharing	20,156	99,258	511	205,000
E-911	11,519,872	16,722,175	14,141,431	16,225,460
Juvenile Court Supervision	67,033	70,839	67,849	67,849
Police Special Justice	124,234	566,824	-	1,224,550
Police Special Treasury	-	193,263	-	695
Police Special State	462,255	340,147	-	1,159,009
Sheriff Inmate	435,029	234,168	415,648	535,648
Sheriff Special Justice	91,771	75,058	290	150,000
Sheriff Special Treasury	289,981	270,195	662	250,000
Sheriff Special State	164	-	141	150,000
Speed Hump*	117,341	53,015	117,404	62,272
Stadium	2,329,104	2,146,117	2,181,052	2,156,120
Street Lighting*	6,280,395	6,706,652	6,965,794	7,421,840
Tree Bank	2,000	-	12,120	30,000
Tourism	6,680,049	6,927,950	6,614,796	7,074,862
Tourism Sustainability	-	-	-	-
Total Special Revenue	30,700,818	35,325,914	32,276,487	39,922,994
Enterprise Funds				
Airport Operating	878,031	723,474	880,250	844,565
Local Transit Operating	7,213,542	6,860,192	7,016,676	7,766,676
Solid Waste Operating	43,206,323	40,173,547	42,983,790	41,753,352
Stormwater Operating	31,266,670	28,737,024	30,347,777	30,274,630
Water and Sewer Operating	281,712,079	273,167,191	295,014,000	292,786,647
Total Enterprise	364,276,645	349,661,428	376,242,493	373,425,870
Internal Service Funds				
Administrative Support	53,181,334	48,731,086	51,282,786	49,824,195
Auto Liability	801,465	720,341	1,002,272	1,050,726
Fleet Management	5,814,974	5,515,304	6,105,286	5,817,747
Group Self-Insurance	43,199,793	40,651,146	36,279,600	41,579,882
Risk Management	13,422,357	5,072,253	4,373,694	6,632,519
Vehicle Purchasing	-	-	-	-
Workers' Compensation	1,908,006	2,798,563	3,393,231	5,229,496
Total Internal Service	118,327,929	103,488,693	102,436,869	110,134,565
Total – All Funds	1,004,943,564	971,241,363	1,024,992,704	1,046,108,777

* In 2011 this fund was reclassified as a Special Revenue Fund to more accurately reflect the nature of the fund.

** Revenues in the 2013 budget column do not include any budgeted use of fund balance/net position and appropriations do not include any contribution to fund balance/working capital reserve.

Operating Funds

Fund Balance Summaries FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
General Fund				
Balance January 1	118,170,061	148,246,722	171,849,564	174,155,398
Sources	489,630,168	444,460,074	428,093,174	241,785,043
Uses	(459,553,507)	(420,857,232)	(425,787,340)	(284,421,736)
Ending Fund Balance	148,246,722	171,849,564	174,155,398	131,518,705
Required Reserve*				58,168,118
G. O. Refunding Bond Debt Service Fund				
Balance January 1	8,173,859	16,377,806	-	-
Sources	16,915,406	319,877	-	-
Uses	(8,711,459)	(16,697,683)	-	-
Ending Fund Balance	16,377,806	-	-	-
G. O. Bond Debt Service Fund (Detention Center)				
Balance January 1	15,778,269	17,602,305	27,492,947	28,912,023
Sources	6,984,313	15,086,971	31,711,830	5,758,410
Uses	(5,160,277)	(5,196,329)	(30,292,754)	(25,572,829)
Ending Fund Balance	17,602,305	27,492,947	28,912,023	9,097,604
Development and Enforcement Services District Fund				
Balance January 1	-	-	-	-
Sources	-	-	-	11,746,884
Uses	-	-	-	(8,432,271)
Ending Fund Balance	-	-	-	3,314,613
Required Reserve*	-	-	-	2,108,068
Fire and EMS District Fund				
Balance January 1	-	-	-	-
Sources	-	-	-	106,159,946
Uses	-	-	-	(85,079,563)
Ending Fund Balance	-	-	-	21,080,383
Required Reserve*	-	-	-	21,269,891
Loganville EMS District Fund				
Balance January 1	-	-	-	820,000
Sources	-	-	820,000	1,200
Uses	-	-	-	(16,800)
Ending Fund Balance	-	-	820,000	804,400
Police Services District Fund				
Balance January 1	-	-	-	-
Sources	-	-	-	119,028,204
Uses	-	-	-	(91,021,270)
Ending Fund Balance	-	-	-	28,006,934
Required Reserve*	-	-	-	22,755,318
Recreation Fund				
Balance January 1	11,010,058	8,219,899	10,150,882	14,478,816
Sources	37,709,169	31,363,680	31,013,168	29,557,168
Uses	(40,499,328)	(29,432,697)	(26,685,234)	(28,080,879)
Ending Fund Balance	8,219,899	10,150,882	14,478,816	15,955,105
Required Reserve*				7,020,220
Authority Imaging Fund				
Balance January 1	-	-	-	1,309,410
Sources	-	-	1,309,410	832,613
Uses	-	-	-	(1,964,812)
Ending Fund Balance	-	-	1,309,410	177,211

* Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policy can be found in Section II of this document.

Operating Funds

Fund Balance Summaries FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Corrections Inmate Fund				
Balance January 1	141,423	78,551	62,360	47,282
Sources	67,983	58,147	47,684	49,622
Uses	(130,855)	(74,338)	(62,762)	(69,394)
Ending Fund Balance	78,551	62,360	47,282	27,510
Crime Victims Assistance Fund				
Balance January 1	1,683,435	1,535,317	1,310,073	1,376,922
Sources	899,453	814,579	924,340	876,554
Uses	(1,047,571)	(1,039,823)	(857,491)	(1,175,483)
Ending Fund Balance	1,535,317	1,310,073	1,376,922	1,077,993
District Attorney Federal Asset Sharing Fund				
Balance January 1	229,432	473,878	531,629	452,527
Sources	323,434	151,273	20,156	511
Uses	(78,988)	(93,522)	(99,258)	(205,000)
Ending Fund Balance	473,878	531,629	452,527	248,038
E-911 Fund				
Balance January 1	32,825,499	34,551,916	34,709,737	29,507,434
Sources	12,814,230	11,377,098	11,519,872	14,141,431
Uses	(11,087,813)	(11,219,277)	(16,722,175)	(16,225,460)
Ending Fund Balance	34,551,916	34,709,737	29,507,434	27,423,405
Required Reserve*	-	-	-	4,056,365
Juvenile Court Supervision Fund				
Balance January 1	-	-	111,723	107,917
Sources	-	132,291	67,033	67,849
Uses	-	(20,568)	(70,839)	(67,849)
Ending Fund Balance	-	111,723	107,917	107,917
Police Special Justice Fund				
Balance January 1	4,002,052	7,630,133	3,888,790	3,446,200
Sources	4,839,318	395,534	124,234	-
Uses	(1,211,237)	(4,136,877)	(566,824)	(1,224,550)
Ending Fund Balance	7,630,133	3,888,790	3,446,200	2,221,650
Police Special Treasury Fund				
Balance January 1	-	-	264,940	71,677
Sources	-	265,285	-	-
Uses	-	(345)	(193,263)	(695)
Ending Fund Balance	-	264,940	71,677	70,982
Police Special State Fund				
Balance January 1	-	-	2,968,448	3,090,556
Sources	-	3,402,928	462,255	-
Uses	-	(434,480)	(340,147)	(1,159,009)
Ending Fund Balance	-	2,968,448	3,090,556	1,931,547
Sheriff Inmate Fund				
Balance January 1	1,369,405	1,466,095	1,619,039	1,819,900
Sources	392,860	363,243	435,029	415,648
Uses	(296,170)	(210,299)	(234,168)	(535,648)
Ending Fund Balance	1,466,095	1,619,039	1,819,900	1,699,900

* Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policy can be found in Section II of this document.

Operating Funds

Fund Balance Summaries FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Sheriff Special Justice Fund				
Balance January 1	853,167	1,388,312	201,640	218,353
Sources	1,058,107	221,414	91,771	590
Uses	(522,962)	(1,408,086)	(75,058)	(150,000)
Ending Fund Balance	1,388,312	201,640	218,353	68,943
Sheriff Special Treasury Fund				
Balance January 1	-	-	826,862	846,648
Sources	-	1,045,875	289,981	662
Uses	-	(219,013)	(270,195)	(250,000)
Ending Fund Balance	-	826,862	846,648	597,310
Sheriff Special State Fund				
Balance January 1	-	-	163,946	164,110
Sources	-	169,491	164	141
Uses	-	(5,545)	-	(150,000)
Ending Fund Balance	-	163,946	164,110	14,251
Speed Hump Fund				
Balance January 1	51,827	1,023,046	1,081,744	1,146,070
Sources	112,449	113,072	117,341	117,404
Uses	(41,230)	(54,374)	(53,015)	(62,272)
Ending Fund Balance	1,023,046	1,081,744	1,146,070	1,201,202
Required Reserve*				15,568
Stadium Fund				
Balance January 1	925,548	750,548	849,513	1,032,500
Sources	2,008,858	2,268,503	2,329,104	2,181,052
Uses	(2,183,858)	(2,169,538)	(2,146,117)	(2,156,120)
Ending Fund Balance	750,548	849,513	1,032,500	1,057,432
Street Lighting Fund				
Balance January 1	4,154,027	4,110,810	3,419,542	2,993,285
Sources	6,185,069	6,158,211	6,280,395	6,965,794
Uses	(6,228,286)	(6,849,479)	(6,706,652)	(7,421,840)
Ending Fund Balance	4,110,810	3,419,542	2,993,285	2,537,239
Required Reserve*				1,855,460
Tree Bank Fund				
Balance January 1	20,805	38,102	60,308	62,308
Sources	17,297	22,206	2,000	12,120
Uses	-	-	-	(30,000)
Ending Fund Balance	38,102	60,308	62,308	44,428
Tourism Fund				
Balance January 1	2,767,663	1,451,718	6,701,633	6,453,732
Sources	7,247,820	11,415,521	6,680,049	6,614,796
Uses	(8,563,765)	(6,165,606)	(6,927,950)	(7,074,862)
Ending Fund Balance	1,451,718	6,701,633	6,453,732	5,993,666
Tourism Sustainability Fund				
Balance January 1	6,022,961	4,842,711	-	-
Sources	9,123	1,495	-	-
Uses	(1,189,373)	(4,844,206)	-	-
Ending Fund Balance	4,842,711	-	-	-

* Required reserve is defined as 3 months of regular, on-going operating expenditures (including transfers out). Reserve is not required for all funds. Details on the Reserve Policy can be found in Section II of this document.

Operating Tax-Related Funds

Operating Tax-Related Funds

Definitions

The **Tax-Related Fund Group** consists of funds that derive their revenue primarily from property taxes.

Budget Basis

Budgets for governmental fund types are adopted on the modified accrual basis with the following exception: changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Operating Tax-Related Funds

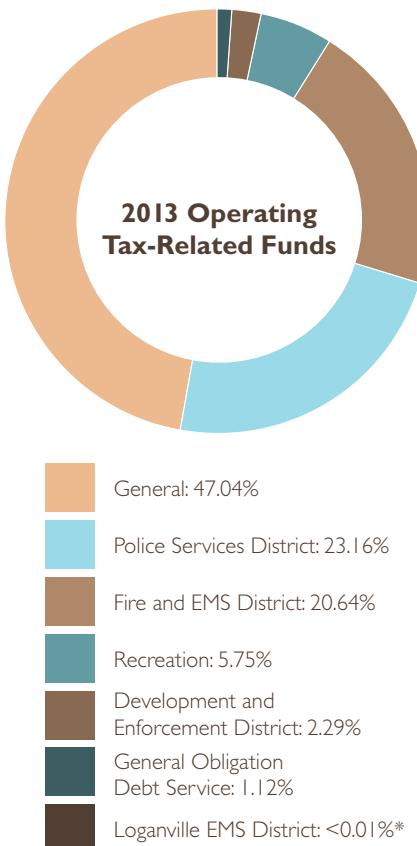
The **General Fund** is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds. The County's General Fund supports services that benefit everyone countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, and elections. This fund also supports various capital projects with an annual contribution to the Capital Project Fund. The General Fund is supported by revenues derived from property taxes, other taxes, intergovernmental revenues, fines and forfeitures, charges for services, and other miscellaneous revenues.

The **General Obligation Refunding Bond Debt Service Fund** was used to account for the principal and interest payments on the 1986 General Obligation Bond issue (and subsequent refunding bond issues in 1992 and 2002) for roads and libraries. These bonds were paid in full in 2011 and all remaining funds moved to the General Obligation Debt Service – Detention Center Fund.

The **General Obligation Debt Service – Detention Center (G.O. Bond) Fund** is used to specifically account for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds. Revenue is derived principally from a countywide property tax levied for debt services.

The **Development and Enforcement Services District Fund** is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within this district. A property tax will be levied beginning in 2013 to support this services district.

The **Fire and Emergency Medical Services (EMS) District Fund** is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. The city of Loganville operates its own fire department, but residents and businesses will continue to receive county-provided emergency medical services. A property tax will be levied beginning in 2013 to support this services district.



Operating Tax-Related Funds

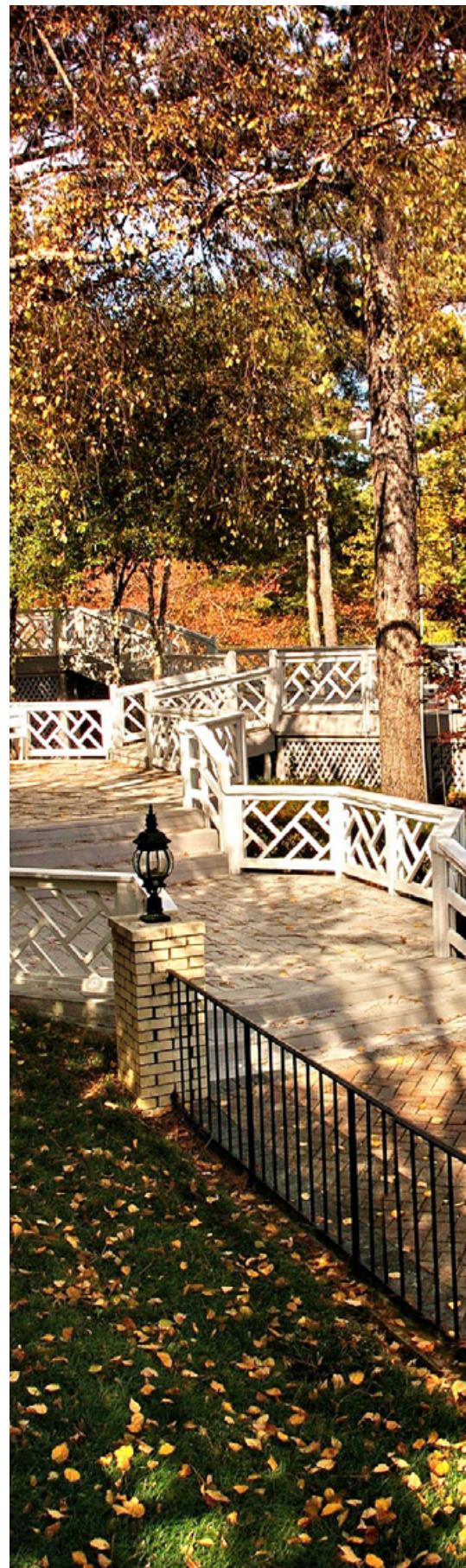
Definitions

The **Loganville Emergency Medical Services (EMS) District Fund** is used to account for the revenues and expenditures attributable to the Loganville Emergency Medical Services District. This district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. At this time no millage rate is associated with this services district. This fund is supported by a one-time transfer into the Loganville EMS District Fund from the General Fund as compensation to the city of Loganville for fire and other associated services previously provided by the city of Loganville on behalf of the County.

The **Police Services District Fund** is used to account for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments. Gwinnett County is responsible for providing police protection within this district. A property tax will be levied beginning in 2013 to support this services district.

The **Recreation Fund** is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees. This fund is legally mandated to be used to provide parks and leisure opportunities for the residents of Gwinnett County. The Recreation Fund also contributes annually to the Capital Project Fund in support of the Capital Improvement Program for parks and recreation.

The **Speed Hump and Street Lighting Funds** were both moved to the Special Revenue Funds category in 2011 to more accurately reflect the nature of the funds.



Operating Tax-Related Funds

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Taxes	466,557,736	395,090,609	389,282,053	379,394,758	-2.5%
Licenses and Permits	8,266,460	7,466,120	8,009,092	7,466,598	-6.8%
Intergovernmental	3,047,042	3,326,763	3,078,292	3,169,212	3.0%
Charges for Services	49,005,109	56,517,622	46,585,707	45,695,583	-1.9%
Fines and Forfeitures	13,716,574	13,399,757	13,228,042	14,382,125	8.7%
Investment Income	564,935	812,542	1,105,202	423,705	-61.7%
Contributions and Donations	57,441	78,284	67,643	34,550	-48.9%
Miscellaneous	4,942,117	6,131,923	4,068,439	3,623,366	-10.9%
Other Financing Sources	11,379,160	8,406,982	26,213,702	8,717,557	-66.7%
Transfer In – 3 Month Reserve	-	-	-	51,129,401	-
Total	557,536,574	491,230,602	491,638,172	514,036,855	4.6%
Use of Fund Balance	-	-	-	62,466,712	-
Total Revenues	557,536,574	491,230,602	491,638,172	576,503,567	17.3%
Expenditures					
Personal Services	315,407,791	310,972,717	273,019,716	269,019,960	-1.5%
Operations	110,315,630	97,742,795	77,788,335	86,268,455	10.9%
Debt Service	16,454,745	13,972,198	5,475,041	25,572,769	367.1%
Other Financing Uses	-	-	24,817,713	-	-
Contributions to Other Funds	28,571,696	17,911,543	51,452,197	51,216,529	-0.5%
Contributions to Service District Funds	-	-	820,000	51,129,401	6135.3%
Contributions to Subsidized Agencies	23,434,093	19,802,847	19,853,752	18,853,752	-5.0%
Contributions to Other Agencies	6,010,000	6,382,136	11,345,640	1,010,000	-91.1%
Contributions to Capital and Capital Outlay	20,000,132	5,399,705	18,192,934	9,805,190	-46.1%
Reserves and Contingencies	-	-	-	9,749,292	-
Total	520,194,087	472,183,941	482,765,328	522,625,348	8.3%
Contribution to Fund Balance	-	-	-	53,878,219	0.0%
Total Expenditures	520,194,087	472,183,941	482,765,328	576,503,567	19.4%



Taxes: 65.80%
 Use of Fund Balance: 10.84%
 Transfer In – 3 Month Reserve: 8.87%
 Charges for Services: 7.93%
 Fines and Forfeitures: 2.49%
 Other Financing Sources: 1.51%
 Licenses and Permits: 1.30%
 Miscellaneous: 0.63%
 Intergovernmental: 0.55%
 Investment Income: 0.07%*
 Contributions and Donations: 0.01%*

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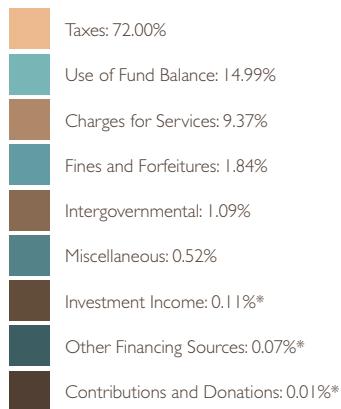
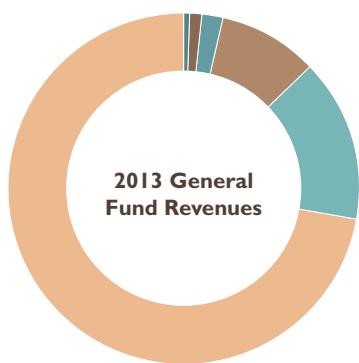
Personal Services: 46.66%
 Operations: 14.96%
 Contribution to Fund Balance: 9.35%
 Contributions to Other Funds: 8.88%
 Contributions to Service District Funds: 8.87%
 Debt Service: 4.44%
 Contributions to Subsidized Agencies: 3.27%
 Contributions to Capital and Capital Outlay: 1.70%
 Reserves: 1.69%
 Contributions to Other Agencies: 0.18%*

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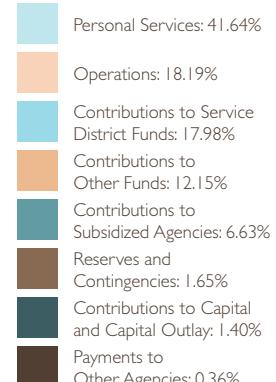
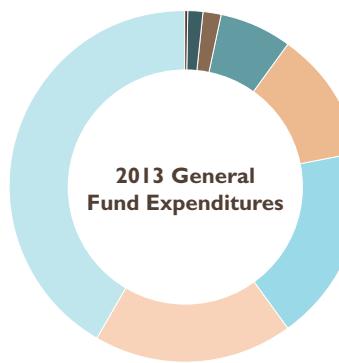
General Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	118,170,061	148,246,722	171,849,564	174,155,398	
Revenues					
Taxes	420,087,900	361,446,589	357,119,990	204,749,308	-42.7%
Licenses and Permits	8,266,460	7,466,120	8,009,092	-	-100.0%
Intergovernmental	2,956,618	3,216,714	2,972,657	3,097,585	4.2%
Charges for Services	39,050,592	53,024,928	43,034,379	26,651,171	-38.1%
Fines and Forfeitures	13,716,574	13,399,757	13,228,042	5,247,479	-60.3%
Investment Income	417,174	777,027	1,059,389	319,511	-69.8%
Contributions and Donations	57,441	78,284	67,343	30,000	-55.5%
Miscellaneous	3,698,249	4,565,483	2,337,168	1,490,450	-36.2%
Other Financing Sources	1,379,160	485,172	265,114	199,539	-24.7%
Total	489,630,168	444,460,074	428,093,174	241,785,043	-43.5%
Use of Fund Balance	-	-	-	42,636,693	-
Total Revenues	489,630,168	444,460,074	428,093,174	284,421,736	-33.6%
Expenditures					
Personal Services	302,337,158	297,781,053	259,184,526	118,443,136	-54.3%
Operations	86,731,032	86,973,771	69,313,825	51,749,265	-25.3%
Contributions to Other Funds	24,896,799	7,100,050	48,272,772	34,552,849	-28.4%
Contributions to Service District Funds	-	-	820,000	51,129,401	6135.3%
Contributions to Subsidized Agencies	23,434,093	19,802,847	19,853,752	18,853,752	-5.0%
Contributions to Other Agencies	6,010,000	6,382,136	11,345,640	1,010,000	-91.1%
Contributions to Capital and Capital Outlay	16,144,425	2,817,375	16,996,825	3,994,041	-76.5%
Reserves and Contingencies	-	-	-	4,689,292	-
Total Expenditures	459,553,507	420,857,232	425,787,340	284,421,736	-33.2%
Balance December 31	148,246,722	171,849,564	174,155,398	131,518,705	



*Value is too small to appear on this chart



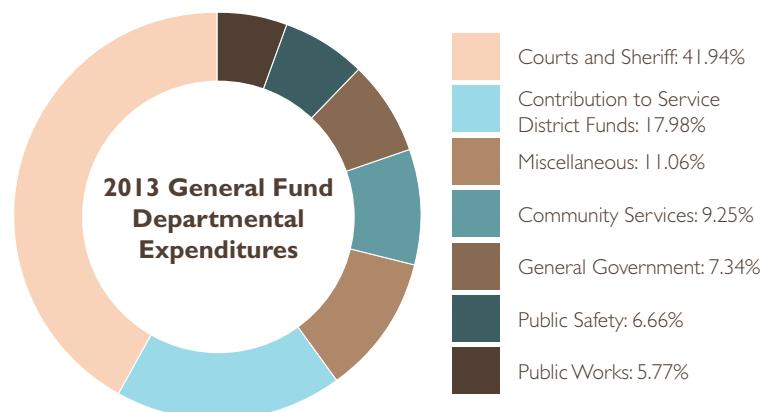
General Fund

Departmental Expenditures FY 2010 – 2013

Agency	Group	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget*
Clerk of Courts	Courts and Sheriff	9,184,782	8,438,280	8,776,352	9,205,726
Clerk of Recorder's Court	Courts and Sheriff	1,191,532	1,101,460	1,210,401	-
Community Services	Community Services	3,470,262	3,538,884	3,710,713	4,089,393
Community Services – Elections	Community Services	3,293,207	2,221,433	5,330,159	2,626,137
Contribution to Capital**	Contribution to Capital	14,737,348	921,886	-	-
Contribution to Service District Funds**	Contribution to Service District Funds	-	-	-	51,129,401
Corrections	Public Safety	11,401,907	11,461,245	13,056,648	13,329,003
County Administration	General Government	4,191,078	4,058,111	1,040,766	1,193,826
District Attorney	Courts and Sheriff	7,855,835	7,716,123	9,686,202	10,480,189
Financial Services	General Government	10,450,125	12,199,619	8,335,699	8,605,360
Fire and Emergency Services	Public Safety	71,009,901	70,683,188	81,578,062	-
Human Resources	General Government	2,676,934	2,517,986	-	-
Information Technology	General Government	20,137,181	21,566,424	-	-
Judiciary	Courts and Sheriff	17,628,534	17,604,753	21,246,355	15,614,527
Juvenile Court	Courts and Sheriff	5,905,221	5,700,501	6,206,378	5,933,166
Law	General Government	846,836	1,785,366	-	-
Medical Examiner	Public Safety	901,270	1,033,446	1,119,544	1,191,293
Miscellaneous	Miscellaneous	59,647,871	42,475,279	42,121,113	31,467,972
Planning and Development	Public Works	5,844,614	6,019,804	6,771,283	639,345
Police Services	Public Safety	81,168,187	76,817,758	91,325,820	4,413,101
Probate Court	Courts and Sheriff	1,601,503	1,587,713	1,912,746	1,930,924
Probation	Courts and Sheriff	10,720	7,789	9,218	-
Recorder's Court Judges	Courts and Sheriff	1,355,176	1,294,014	1,642,873	-
Sheriff	Courts and Sheriff	67,868,214	66,975,014	71,058,095	72,520,446
Solicitor	Courts and Sheriff	3,319,610	3,161,176	3,854,063	3,608,983
Subsidized Agencies	Community Services	24,159,842	20,574,113	20,521,108	19,588,951
Support Services	General Government	7,731,348	7,970,291	-	-
Tax Commissioner	General Government	9,040,679	8,465,333	10,631,096	11,070,281
Transportation	Public Works	12,923,790	12,960,243	14,642,646	15,783,712
Total		459,553,507	420,857,232	425,787,340	284,421,736

* Figures are appropriations, not expenditures.

** Included as a stand alone category.



General Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes and title fees, as well as penalties and interest paid on delinquent taxes. This category also includes revenues realized from railroad equipment car assessments taxes, intangible recording taxes, financial institution taxes, occupation taxes, and taxes on cut timber.

Prior to 2013 this category also included occupation taxes, beer and wine taxes, insurance premium taxes, mixed drink excise taxes, and distilled spirit taxes. In fiscal year 2013 these revenues were budgeted in the new services district funds. Similarly, the expenses previously associated with the General Fund are now budgeted in the new services district funds.

Assumptions: This category represents 72 percent of the total fiscal year 2013 General Fund revenues. In fact, property taxes alone make up 69 percent of General Fund revenues. For many years Gwinnett County benefitted from a growing property tax digest, but in 2009 the digest began to decline and is expected to continue to decline through 2013. The decrease in fiscal year 2013 tax revenues is primarily related to the property tax digest decline and tax revenues that were moved from the General Fund to the new services district funds.

Historically, revenues for real and personal property taxes are calculated at a 96 percent collection rate. In light of the economic downturn in 2010, 2011, and 2012, property tax revenues were estimated with an additional 2 percent conservation factor. Revenue projections for penalties and interest are based on anticipated delinquent tax collections and historical trends.

Property Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 420,087,900	20.2%
11 Actuals	\$ 361,446,589	-14.0%
12 Unaudited	\$ 357,119,990	-1.2%
13 Budgeted	\$ 204,749,308	-42.7%

Licenses and Permits

Definition: The fiscal year 2013 license and permits revenues were budgeted in the new services district funds. Previously, this category included revenues realized from business licenses, alcoholic privilege licenses, permits, and trade licenses in the General Fund.

Assumptions: No revenues were budgeted for licenses and permits in the General Fund in 2013. These are now budgeted in the new service district funds.





General Fund

Revenue Definitions and Assumptions

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 8,266,460	24.8%
11 Actuals	\$ 7,466,120	-9.7%
12 Unaudited	\$ 8,009,092	7.3%
13 Budgeted	—	-100.0%

Intergovernmental

Definition: Revenues in this category consist of reimbursements or contributions from federal, state, and other local governments or agencies.

Assumptions: This category represents approximately 1 percent of the total fiscal year 2013 General Fund revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 2,956,618	-3.2%
11 Actuals	\$ 3,216,714	8.8%
12 Unaudited	\$ 2,972,657	-7.6%
13 Budgeted	\$ 3,097,585	4.2%

Charges for Services

Definition: This category consists of revenues realized from fees charged for services from various County departments. Examples of these fees include charges and commissions for the Tax Commissioner, fees and charges for animal control, and correctional work release and work alternative programs. The Gwinnett County Board of Commissioners primarily sets these fees.

Prior to 2013, this category also included building fees, development permits, and ambulance transport fees. In fiscal year 2013, these revenues are budgeted in the new services district funds.

Assumptions: This category represents 9 percent of the total fiscal year 2013 General Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators. The fluctuation between fiscal year 2010 and fiscal year 2011 primarily relates to the recording of ambulance services revenue. In fiscal year 2011, the County implemented process improvements for collection of ambulance revenues. The fluctuation between fiscal year 2011 and fiscal year 2012 primarily relates to indirect cost charges that were received in the General Fund in fiscal year 2011 and moved to the Administrative Support Fund in fiscal year 2012.

General Fund

Revenue Definitions and Assumptions

Charges for Services

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 39,050,592	-17.2%
11 Actuals	\$ 53,024,928	35.8%
12 Unaudited	\$ 43,034,379	-18.8%
13 Budgeted	\$ 26,651,171	-38.1%

Fines and Forfeitures

Definition: Revenues in this category consist primarily of fines, forfeitures, and costs imposed by the courts of Gwinnett County. This category also includes charges collected by the Gwinnett County Sheriff, which are mandated by state law and adopted by the Board of Commissioners.

Assumptions: This category represents less than 2 percent of the total fiscal year 2013 General Fund revenues. A change in state law in 2010 resulted in additional fee increases in this category. While 2011 includes a full year of fee increases, fines and forfeitures as a category came in lower, due to reduced radar enforcement revenue. The fluctuation between fiscal year 2012 and fiscal year 2013 primarily relates to Clerk of Recorder's Court fines and forfeitures that were received in the General Fund in fiscal year 2012 and moved to the services district funds in fiscal year 2013.

Fines and Forfeitures

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 13,716,574	-3.5%
11 Actuals	\$ 13,399,757	-2.3%
12 Unaudited	\$ 13,228,042	-1.3%
13 Budgeted	\$ 5,247,479	-60.3%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: For many years, investment income has been low. Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. The adopted 2013 budget reflects a conservative estimate for investment income. It is likely that General Fund revenues in this category will be lower because of the equity transfer to the new services district funds. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 417,174	-10.2%
11 Actuals	\$ 777,027	86.3%
12 Unaudited	\$ 1,059,389	36.3%
13 Budgeted	\$ 319,511	-69.8%



General Fund

Revenue Definitions and Assumptions

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: There has been wide variability in the revenues for Contributions and Donations. The revenues for 2013 were budgeted conservatively. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 57,441	6.6%
11 Actuals	\$ 78,284	36.3%
12 Unaudited	\$ 67,343	-14.0%
13 Budgeted	\$ 30,000	-55.5%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: This category represents less than 1 percent of total fiscal year 2013 General Fund revenues. The increase between 2010 and 2011 is attributable to an anticipated increase in facility rental and equipment. In 2012 approximately \$1.7 million in miscellaneous revenue was recorded to the Administrative Support Fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 3,698,249	-2.5%
11 Actuals	\$ 4,565,483	23.4%
12 Unaudited	\$ 2,337,168	-48.8%
13 Budgeted	\$ 1,490,450	-36.2%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: This category represents less than 1 percent of total fiscal year 2013 General Fund revenues. The revenue associated with this category has varied greatly over the years. The revenues for 2013 were budgeted conservatively.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 1,379,160	280.0%
11 Actuals	\$ 485,172	-64.8%
12 Unaudited	\$ 265,114	-45.4%
13 Budgeted	\$ 199,539	-24.7%

General Obligation Refunding Bond Debt Service Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget*	% Chg. 12-13
Balance January 1	8,173,856	16,377,803	-	-	
Revenues					
Taxes	6,899,416	313,357	-	-	0.0%
Intergovernmental Revenue	14,136	2,915	-	-	0.0%
Investment Income	1,854	3,605	-	-	0.0%
Other Financing Sources	10,000,000	-	-	-	0.0%
Total Revenues	16,915,406	319,877	-	-	0.0%
Expenditures					
Operations	8	-	-	-	0.0%
Debt Service	8,711,451	8,775,873	-	-	0.0%
Contributions to Other Funds	-	7,921,810	-	-	0.0%
Total Expenditures	8,711,459	16,697,683	-	-	0.0%
Balance December 31	16,377,803	-	-	-	

* Fund was closed at the end of fiscal year 2011.

General Obligation Refunding Bond Debt Service Fund

Revenue Definitions and Assumptions

This fund was closed in 2011 as the final payment was made on the 2002 G.O. Bond in January 2011.

Taxes

Definition: This category included revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, as well as penalties and interest paid on delinquent taxes. This category also included revenues realized from intangible recording taxes and taxes on cut timber.

Assumptions: No revenues were budgeted for this category in 2012 and 2013.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 6,899,416	1.8%
11 Actuals	\$ 313,357	-95.5%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

Intergovernmental

Definition: Previously, revenues in this category consisted primarily of state transfer of real estate tax.

Assumptions: The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the County affect these revenues. No revenues were budgeted for this category in 2013.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 14,136	-13.8%
11 Actuals	\$ 2,915	-79.4%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

Investment Income

Definition: Previously, this revenue category consisted primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. No revenues were budgeted for this category in 2013.

General Obligation Refunding Bond Debt Service Fund

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 1,854	-75.3%
11 Actuals	\$ 3,605	94.4%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

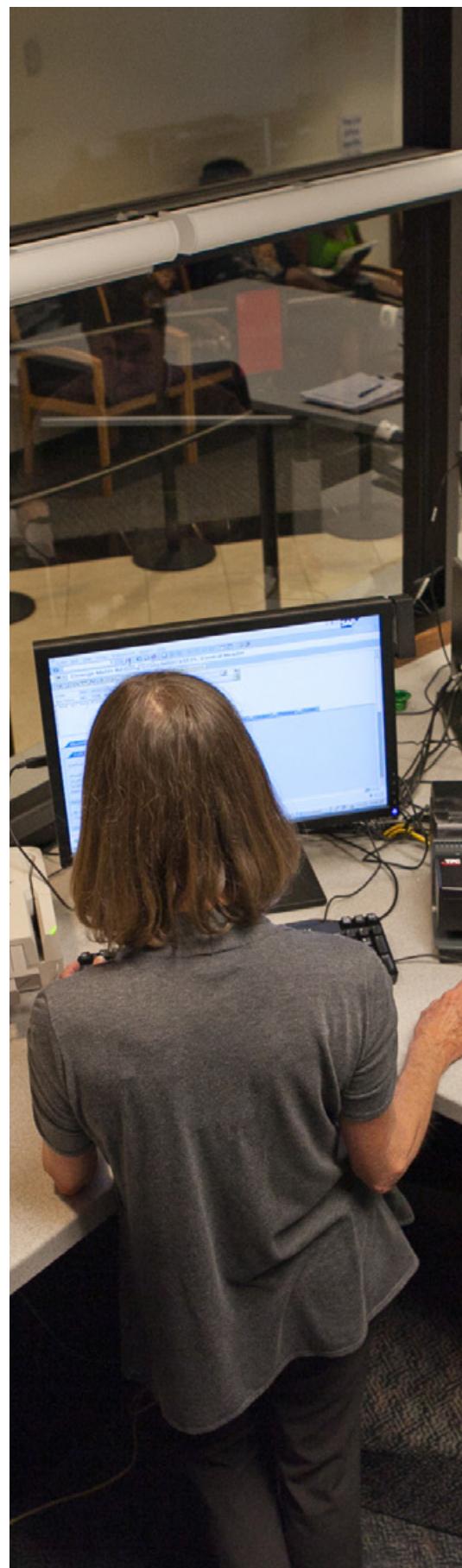
Other Financing Sources

Definition: This category included revenues transferred from other funds and asset disposals of the government.

Assumptions: No revenues were budgeted for this category in 2013.

Other Financing Sources History and Projections

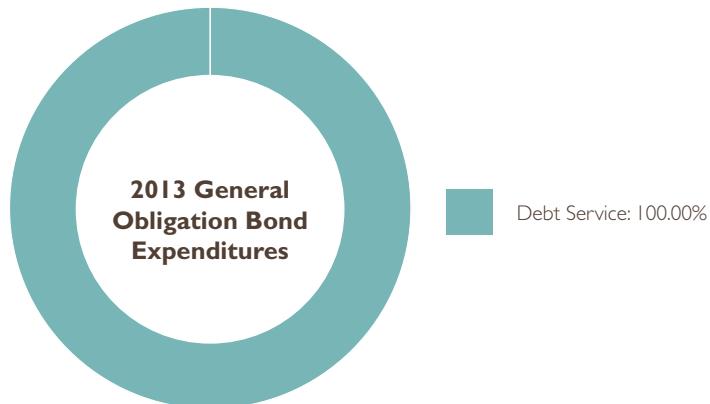
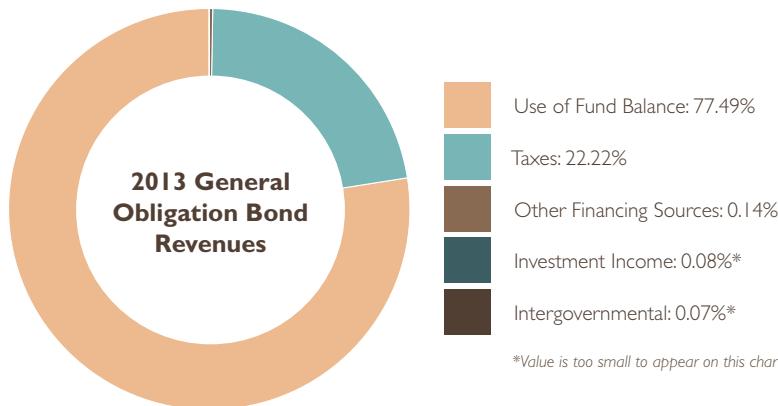
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 10,000,000	—
11 Actuals	—	-100.0%
12 Unaudited	—	—
13 Budgeted	—	—



General Obligation Debt Service Fund (Detention Center)

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	15,778,269	17,602,305	27,492,947	28,912,023	
Revenues					
Taxes	6,946,087	7,108,940	6,539,526	5,683,063	-13.1%
Intergovernmental	14,769	32,266	20,449	18,817	-8.0%
Investment Income	23,457	23,955	34,546	21,244	-38.5%
Other Financing Sources	-	7,921,810	25,117,309	35,286	-99.9%
Total	6,984,313	15,086,971	31,711,830	5,758,410	-81.8%
Use of Fund Balance	-	-	-	19,814,419	-
Total Revenues	6,984,313	15,086,971	31,711,830	25,572,829	-19.4%
Expenditures					
Operations	8	4	-	60	-
Debt Service	5,160,269	5,196,325	5,475,041	25,572,769	367.1%
Other Financing Uses	-	-	24,817,713	-	-100.0%
Total Expenditures	5,160,277	5,196,329	30,292,754	25,572,829	-15.6%
Balance December 31	17,602,305	27,492,947	28,912,023	9,097,604	



General Obligation Debt Service Fund (Detention Center)

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, intangible recording taxes, and taxes on cut timber as well as penalties and interest paid on delinquent taxes.

Assumptions: Historically, revenues for real and personal property taxes are calculated at a 96 percent collection rate; in light of the economic downturn in 2010, 2011, and 2012, property tax revenues were estimated with a two percent conservation factor. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends. These bonds were redeemed using 2012 refunding escrow and available cash. This resulted in a debt service savings and a shortened final maturity on the original bonds by four years.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 6,946,087	-6.0%
11 Actuals	\$ 7,108,940	2.3%
12 Unaudited	\$ 6,539,526	-8.0%
13 Budgeted	\$ 5,683,063	-13.1%

Intergovernmental

Definition: This category includes revenues realized from a tax on each real estate sales transaction occurring within the County. The state collects and redistributes these revenues to local governments in proportion to their respective property tax millage rates.

Assumptions: Historically, this category represented less than 1 percent of the total G.O. Bond Fund (Detention Center) revenues.

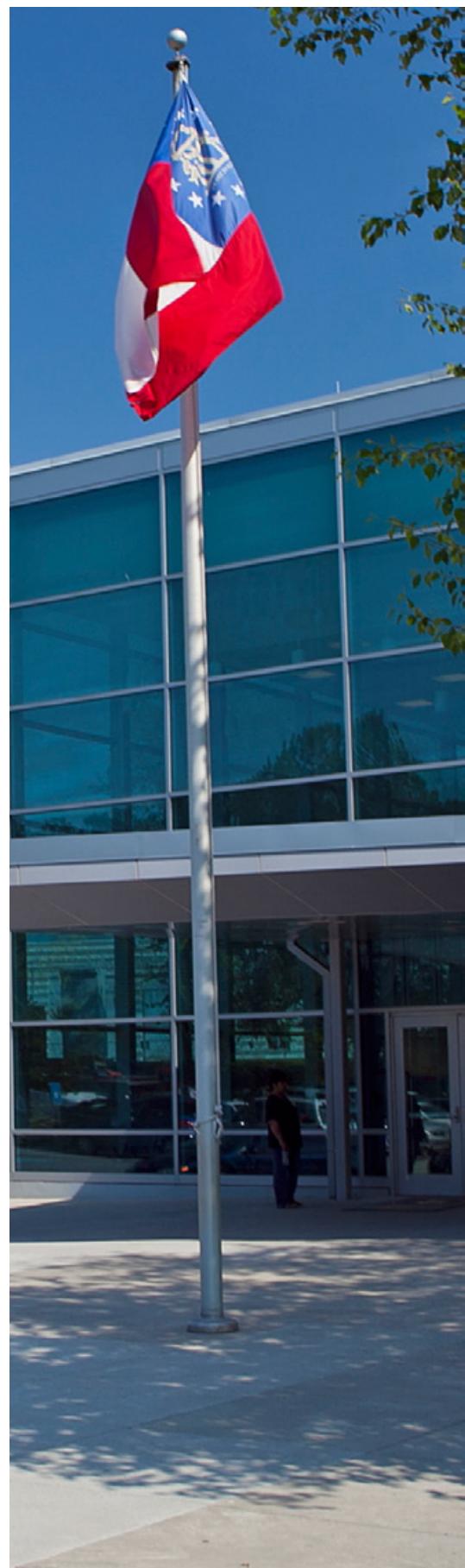
Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 14,769	-17.5%
11 Actuals	\$ 32,266	118.5%
12 Unaudited	\$ 20,449	-36.6%
13 Budgeted	\$ 18,817	-8.0%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: The adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.



General Obligation Debt Service Fund (Detention Center)

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 23,457	-30.4%
11 Actuals	\$ 23,955	2.1%
12 Unaudited	\$ 34,546	44.2%
13 Budgeted	\$ 21,244	-38.5%

Other Financing Sources

Definition: Revenues from this category include revenues transferred from other funds, issuance of long-term debt, and asset disposals of the government.

Assumptions: In 2012 the County refunded its 2003 General Obligation Bonds. As a result of the refunding, the bonds' maturity dates have been shortened by four years, and the County will save approximately \$2.2 million in debt service over the remaining life of the bonds. The remaining fund balance from the 2002 G.O. Bond was transferred to this fund in 2011.

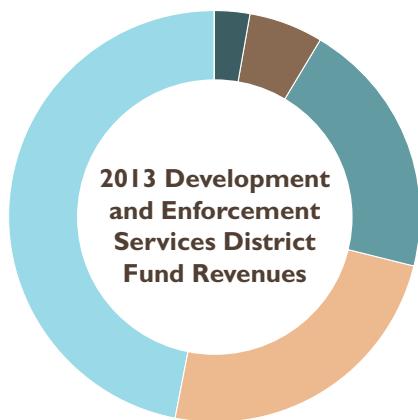
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 7,921,810	—
12 Unaudited	\$ 25,117,309	217.1%
13 Budgeted	\$ 35,286	-99.9%

Development and Enforcement Services District Fund

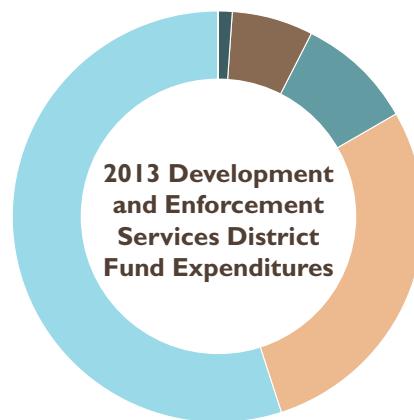
Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	-	-	-	-
Revenues					
Taxes	-	-	-	5,487,822	-
Licenses and Permits	-	-	-	2,381,824	-
Charges for Services	-	-	-	336,730	-
Investment Income	-	-	-	3,000	-
Other Financing Sources	-	-	-	677,996	-
Transfer In - 3 Month Reserve	-	-	-	2,859,512	-
Total Revenues	-	-	-	11,746,884	-
Expenditures					
Personal Services	-	-	-	6,446,313	-
Operations	-	-	-	747,963	-
Contributions to Other Funds	-	-	-	1,088,700	-
Contributions to Capital and Capital Outlay	-	-	-	24,295	-
Reserves and Contingencies	-	-	-	125,000	-
Total	-	-	-	8,432,271	-
Contribution to Fund Balance	-	-	-	3,314,613	-
Total Expenditures	-	-	-	11,746,884	-
Balance December 31	-	-	-	3,314,613	-



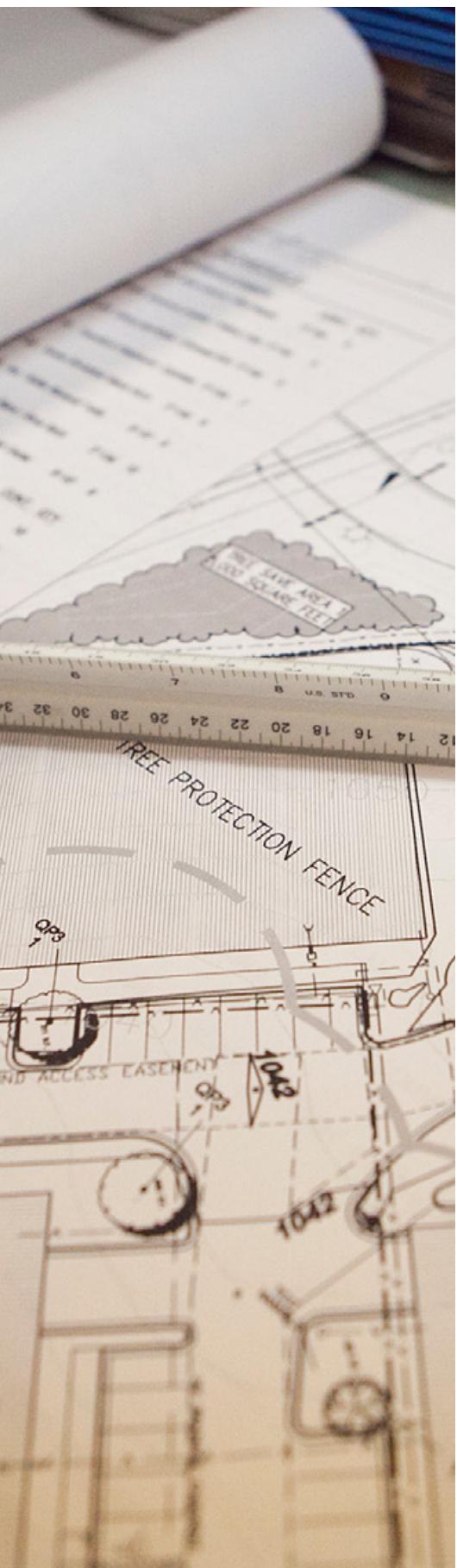
Taxes: 46.71%
Transfer In – 3 Month Reserve: 24.34%
Licenses and Permits: 20.28%
Other Financing Sources: 5.77%
Charges for Services: 2.87%
Investment Income: 0.03%*

*Value is too small to appear on this chart



Personal Services: 54.87%
Contribution to Fund Balance: 28.22%
Contributions to Other Funds: 9.27%
Operations: 6.37%
Reserves and Contingencies: 1.06%
Contributions to Capital and Capital Outlay: 0.21%*

*Value is too small to appear on this chart



Development and Enforcement Services District Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes.

Assumptions: This category represents 47 percent of the total fiscal year 2013 Development and Enforcement Services District Fund revenues. Established as a result of the new Service Delivery Strategy in 2013, the Development and Enforcement Services District includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within the district. A property tax will be levied beginning in 2013 to support this services district.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 5,487,822	—

Licenses and Permits

Definition: This category includes revenues realized from permits and regulatory fees. The Board of Commissioners sets the fees for these licenses and permits.

Assumptions: This category represents 20 percent of the total fiscal year 2013 Development and Enforcement Services District Fund revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 2,381,824	—

Charges for Services

Definition: This category consists of revenues realized from fees charged for developmental permits and inspections. The Gwinnett County Board of Commissioners primarily sets these fees.

Assumptions: This category represents approximately 3 percent of the total fiscal year 2013 Development and Enforcement Services District Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 336,730	—

Development and Enforcement Services District Fund

Revenue Definitions and Assumptions

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: The adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 3,000	—

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: This category represents approximately 6 percent of the total fiscal year 2013 Development and Enforcement Services District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 677,996	—

Transfer in 3 – Month Reserve

Definition: This category includes revenues that are a one-time transfer of General Fund equity to the newly created services district funds to establish a 3-month reserve in accordance with County policy.

Assumptions: This category represents approximately 24 percent of the total fiscal year 2013 Development and Enforcement Services District Fund revenues.

Transfer in 3-Month Reserve

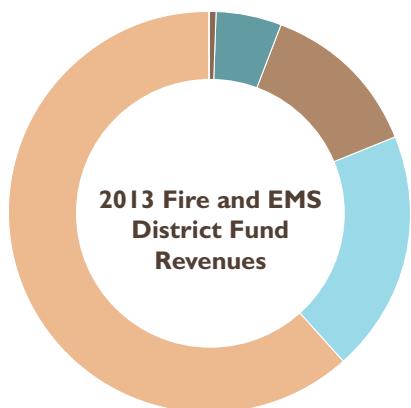
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 2,859,512	—



Fire and Emergency Medical Services District Fund

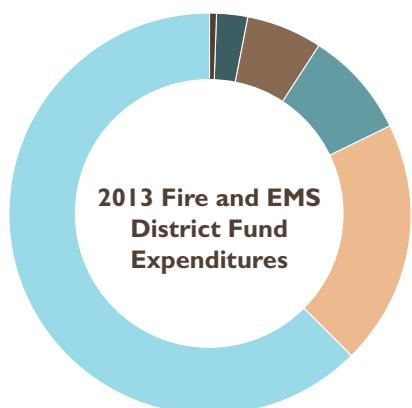
Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	-	-	-	-
Revenues					
Taxes	-	-	-	65,285,292	-
Licenses and Permits	-	-	-	778,373	-
Charges for Services	-	-	-	13,850,660	-
Investment Income	-	-	-	33,750	-
Miscellaneous	-	-	-	35,400	-
Other Financing Sources	-	-	-	5,406,582	-
Transfer In - 3 Month Reserve	-	-	-	20,769,889	-
Total Revenues	-	-	-	106,159,946	-
Expenditures					
Personal Services	-	-	-	66,067,243	-
Operations	-	-	-	9,119,500	-
Contributions to Other Funds	-	-	-	6,393,419	-
Contributions to Capital and Capital Outlay	-	-	-	784,401	-
Reserves and Contingencies	-	-	-	2,715,000	-
Total	-	-	-	85,079,563	-
Contribution to Fund Balance	-	-	-	21,080,383	-
Total Expenditures	-	-	-	106,159,946	-
Balance December 31	-	-	-	21,080,383	



Taxes: 61.51%
Transfer In – 3 Month Reserve: 19.56%
Charges for Services: 13.05%
Other Financing Sources: 5.09%
Licenses and Permits: 0.73%
Miscellaneous: 0.03%*
Investment Income: 0.03%*

*Values is too small to appear on this chart



Personal Services: 62.23%
Contribution to Fund Balance: 19.86%
Operations: 8.59%
Contributions to Other Funds: 6.02%
Reserves and Contingencies: 2.56%
Contributions to Capital and Capital Outlay: 0.74%

Fire and Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes.

Assumptions: This category represents 62 percent of the total fiscal year 2013 Fire and Emergency Medical Services District Fund revenues. Established as a result of the new Service Delivery Strategy, the Fire and Emergency Medical Services District includes all properties within the unincorporated Gwinnett County. A property tax will be levied beginning in 2013 to support this services district.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 65,285,292	—

Licenses and Permits

Definition: This category includes revenues realized from permits and inspections.

Assumptions: This category represents less than 1 percent of the total fiscal year 2013 revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 778,373	—

Charges for Services

Definition: This category consists of revenues realized from fire and ambulance fees.

Assumptions: This category represents approximately 13 percent of the total fiscal year 2013 Fire and Emergency Medical Services District Fund revenues. The revenue projections are based on historical trends in conjunction with current economic indicators.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 13,850,660	—





Fire and Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: The adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 33,750	—

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: This category represents 0.03 percent of the total fiscal year 2013 Fire and EMS District Fund revenues.

Miscellaneous Revenues

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 35,400	—

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: This category represents approximately 5 percent of the total fiscal year 2013 Fire and EMS District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 5,406,582	—

Fire and Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Transfer in 3 – Month Reserve

Definition: This category includes revenues that are a one-time transfer of General Fund equity to the newly created services district funds to establish a 3-month reserve in accordance with County policy.

Assumptions: This category represents approximately 20 percent of the total fiscal year 2013 Fire and EMS District Fund revenues.

Transfer in 3-Month Reserve

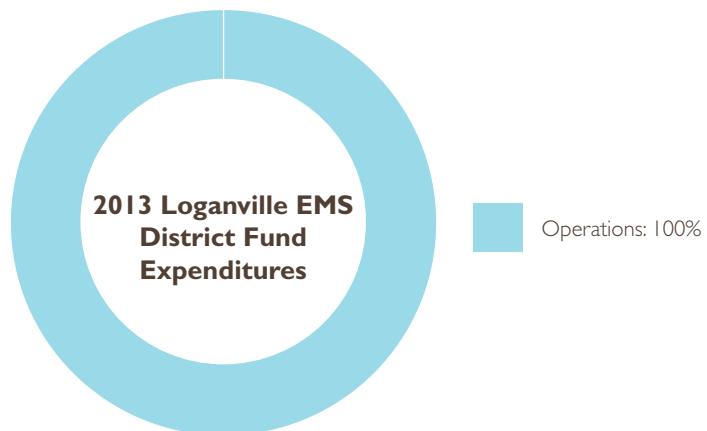
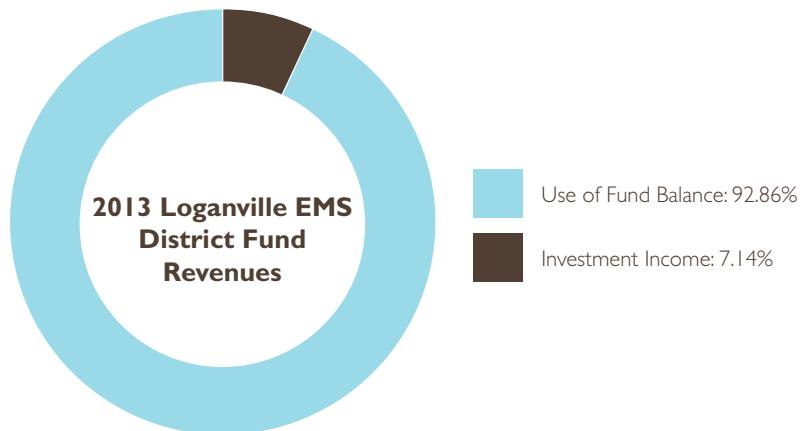
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 20,769,889	—



Loganville Emergency Medical Services District Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	-	-	820,000	
Revenues					
Investment Income	-	-	-	1,200	-
Other Financing Sources			820,000	-	-100%
Total	-	-	820,000	1,200	-
Use of Fund Balance	-	-	-	15,600	-
Total Revenues	-	-	820,000	16,800	-
Expenditures					
Operations	-	-	-	16,800	-
Total Expenditures	-	-	-	16,800	-
Balance December 31	-	-	820,000	804,400	



Loganville Emergency Medical Services District Fund

Revenue Definitions and Assumptions

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: The adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 1,200	—

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: Revenues in this category for fiscal year 2012 represent a transfer in from the General Fund in accordance with the new Service Delivery Strategy agreement.

Other Financing Sources History and Projections

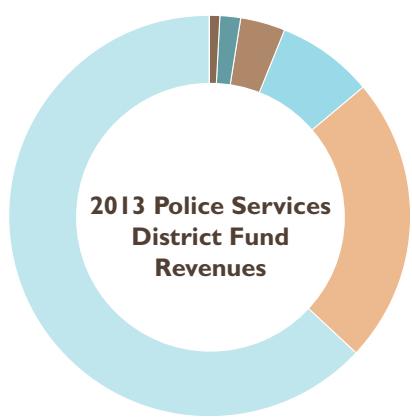
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	\$ 820,000	—
13 Budgeted	—	-100.0%



Police Services District Fund

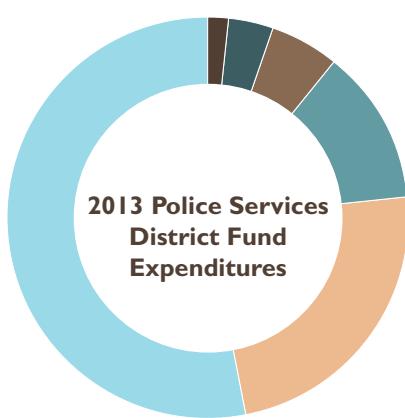
Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	-	-	-	-
Revenues					
Taxes	-	-	-	74,832,527	-
Licenses and Permits	-	-	-	4,306,401	-
Charges for Services	-	-	-	921,463	-
Fines and Forfeitures	-	-	-	9,134,646	-
Investment Income	-	-	-	33,750	-
Miscellaneous	-	-	-	248,045	-
Other Financing Sources	-	-	-	2,051,372	-
Transfer In – 3 Month Reserve	-	-	-	27,500,000	-
Total Revenues	-	-	-	119,028,204	-
Expenditures					
Personal Services	-	-	-	62,971,970	-
Operations	-	-	-	15,081,957	-
Contributions to Other Funds	-	-	-	6,443,174	-
Contributions to Capital and Capital Outlay	-	-	-	4,304,169	-
Reserves and Contingencies	-	-	-	2,220,000	-
Total	-	-	-	91,021,270	-
Contribution to Fund Balance	-	-	-	28,006,934	-
Total Expenditures	-	-	-	119,028,204	-
Balance December 31	-	-	-	28,006,934	-



Taxes: 62.88%
Transfer In – 3 Month Reserve: 23.10%
Fines and Forfeitures: 7.67%
Licenses and Permits: 3.62%
Other Financing Sources: 1.72%
Charges for Services: 0.77%
Miscellaneous: 0.21%
Investment Income: 0.03%*

*Value is too small to appear on this chart



Personal Services: 52.90%
Contribution to Fund Balance: 23.53%
Operations: 12.67%
Contributions to Other Funds: 5.41%
Contributions to Capital and Capital Outlay: 3.62%
Reserves and Contingencies: 1.87%

Police Services District Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, occupation taxes, beer and wine taxes, insurance premium taxes, mixed drink excise taxes, and distilled spirit taxes that were budgeted in the General Fund prior to fiscal year 2013 and have been moved to the services district funds.

Assumptions: This category represents 63 percent of the total fiscal year 2013 Police Services District Fund revenues. Fiscal year 2013 property tax revenues were estimated at a 96 percent collection rate and with a 2 percent conservation factor.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 74,832,527	—

Licenses and Permits

Definition: This category includes revenues realized from business licenses and alcoholic privilege licenses. The Board of Commissioners sets the fees for these licenses and permits.

Assumptions: This category represents 4 percent of the total fiscal year 2013 Police Services District Fund revenues.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 4,306,401	—

Charges for Services

Definition: This category consists of revenues realized from various public safety related fees charged for services. The Gwinnett County Board of Commissioners primarily sets these fees.

Assumptions: This category represents less than 1 percent of the total fiscal year 2013 Police Services District Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 921,463	—





Police Services District Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: Revenues in this category consist primarily of fines, forfeitures, and costs imposed by the Recorder's Court of Gwinnett County.

Assumptions: This category represents 8 percent of the total fiscal year 2013 Police Services District Fund revenues.

Fines and Forfeiture

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 9,134,646	—

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: The adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 33,750	—

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Miscellaneous Revenues

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 248,045	—

Police Services District Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: This category represents approximately 2 percent of the total fiscal year 2013 Police Services District Fund revenues.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 2,051,372	—

Transfer in 3-Month Reserve

Definition: This category includes revenues that are a one-time transfer of General Fund equity to the newly created services district funds to establish a 3-month reserve in accordance with County policy.

Assumptions: This category represents approximately 23 percent of the total fiscal year 2013 Police Services District Fund revenues.

Transfer in 3-Month Reserve

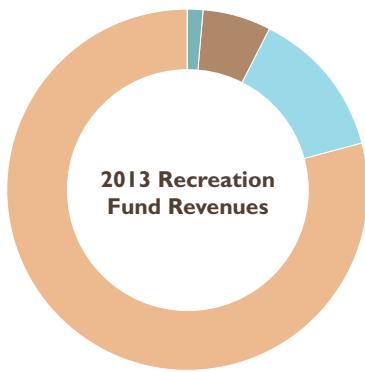
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	—	—
13 Budgeted	\$ 27,500,000	—



Recreation Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	11,010,058	8,219,899	10,150,882	14,478,816	
Revenues					
Taxes	32,586,470	26,221,723	25,622,537	23,356,746	-8.8%
Intergovernmental	61,519	74,868	85,186	52,810	-38.0%
Charges for Services	3,699,102	3,492,694	3,551,328	3,935,559	10.8%
Investment Income	118,210	7,955	11,267	11,250	-0.2%
Contributions and Donations	-	-	300	4,550	1416.7%
Miscellaneous	1,243,868	1,566,440	1,731,271	1,849,471	6.8%
Other Financing Sources	-	-	11,279	346,782	2974.6%
Total Revenues	37,709,169	31,363,680	31,013,168	29,557,168	-4.7%
Expenditures					
Personal Services	13,031,333	13,191,664	13,835,190	15,091,298	9.1%
Operations	17,367,106	10,769,020	8,474,510	9,552,910	12.7%
Debt Service	2,583,025	-	-	-	-
Contributions to Other Funds	3,662,157	2,889,683	3,179,425	2,738,387	-13.9%
Contributions to Capital and Capital Outlay	3,855,707	2,582,330	1,196,109	698,284	-41.6%
Total	40,499,328	29,432,697	26,685,234	28,080,879	5.2%
Contribution to Fund Balance	-	-	-	1,476,289	-
Total Expenditures	40,499,328	29,432,697	26,685,234	29,557,168	10.8%
Balance December 31	8,219,899	10,150,882	14,478,816	15,955,105	



Taxes: 79.01%
 Charges for Services: 13.32%
 Miscellaneous: 6.26%
 Other Financing Sources: 1.17%
 Intergovernmental: 0.18%*
 Investment Income: 0.04%*
 Contributions and Donations: 0.02%*

*Value is too small to appear on this chart



Personal Services: 51.06%
 Operations: 32.32%
 Contributions to Other Funds: 9.27%
 Contribution to Fund Balance: 4.99%
 Contributions to Capital and Capital Outlay: 2.36%

Recreation Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category includes revenues realized from real and personal property taxes, public utility taxes, motor vehicle taxes, and mobile home taxes, as well as penalties and interest paid on delinquent taxes.

Assumptions: This category represents 79 percent of the total fiscal year 2013 Recreation Fund revenues. For many years Gwinnett has benefitted from a growing digest and was able to afford to roll back the millage rate. The decrease in tax revenues in 2011, 2012, and 2013 is primarily due to the declining digest. Historically, revenues for real and personal property taxes are calculated at a 96 percent collection rate. In light of the economic downturn in 2010, 2011, and 2012, property tax revenues were estimated with an additional 2 percent conservation factor. All other revenues in this category are based on a 100 percent collection rate. Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 32,586,470	32.9%
11 Actuals	\$ 26,221,723	-19.5%
12 Unaudited	\$ 25,622,537	-2.3%
13 Budgeted	\$ 23,356,746	-8.8%

Intergovernmental

Definition: Revenues in this category consist primarily of state transfer of real estate tax.

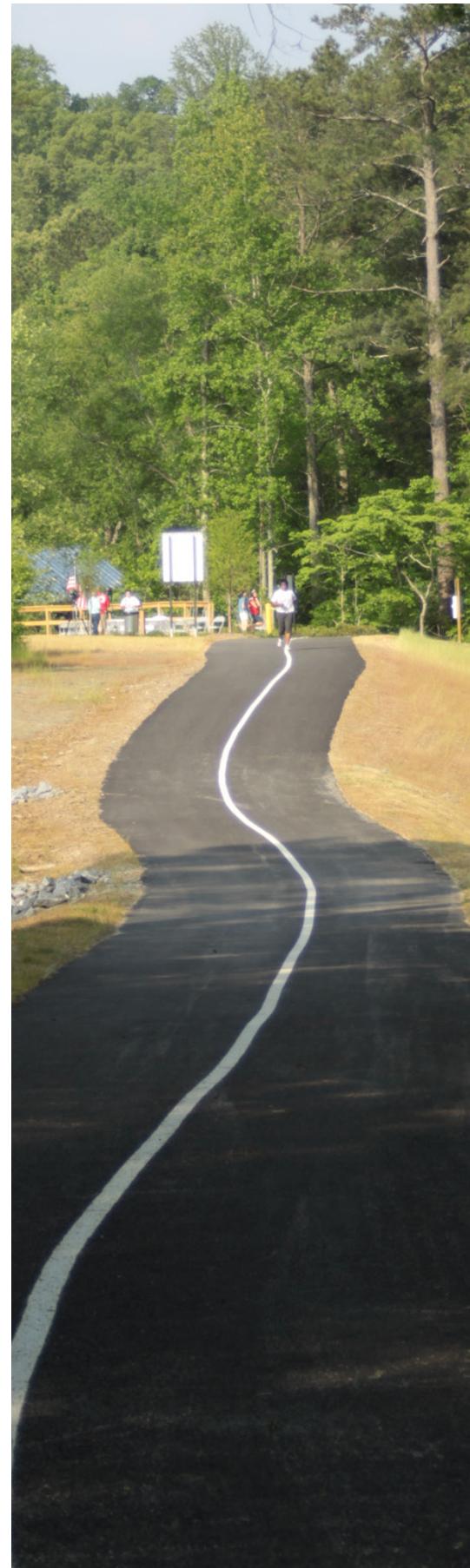
Assumptions: This category represents less than 1 percent of the total fiscal year 2013 Recreation Fund revenues. The projections for this revenue are based on historical trends. The millage rate and the number of real estate sales within the County affect these revenues. These revenue projections are based on historical growth trends in conjunction with current economic indicators.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 61,519	4.4%
11 Actuals	\$ 74,868	21.7%
12 Unaudited	\$ 85,186	13.8%
13 Budgeted	\$ 52,810	-38.0%

Charges for Services

Definition: This category includes revenues realized from merchandise sales, food sales, facilities and equipment rentals, other miscellaneous rental fees, admissions and passes, recreational classes, youth summer programs, and athletics.





Recreation Fund

Revenue Definitions and Assumptions

Assumptions: This category represents 13 percent of the total fiscal year 2013 Recreation Fund revenues. The adoption of the 2013 budget includes changes in the rate structure for these revenue sources. These revenue projections are based on historical growth trends in conjunction with current economic indicators and citizen demand.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 3,699,102	-3.0%
11 Actuals	\$ 3,492,694	-5.6%
12 Unaudited	\$ 3,551,328	1.7%
13 Budgeted	\$ 3,935,559	10.8%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. The adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 118,210	-11.4%
11 Actuals	\$ 7,955	-93.3%
12 Unaudited	\$ 11,267	41.6%
13 Budgeted	\$ 11,250	-0.2%

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors.

Assumptions: In 2010 and 2011, no contributions and donations were received in the Recreation Fund. The revenues for 2013 were budgeted conservatively. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Contribution and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	-100.0%
11 Actuals	—	—
12 Unaudited	\$ 300	—
13 Budgeted	\$ 4,550	1416.7%

Recreation Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: This category represents nearly 6 percent of the total fiscal year 2013 Recreation Fund revenues. These revenues have been fairly consistent over time and are based on historical trends and anticipated activity in the coming year.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 1,243,868	-10.0%
11 Actuals	\$ 1,566,440	25.9%
12 Unaudited	\$ 1,731,271	10.5%
13 Budgeted	\$ 1,849,471	6.8%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: The revenue associated with this category has varied greatly over the years. In 2010 and 2011, there were no revenues associated with this category. The revenues for 2013 were budgeted conservatively.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	–	-100.0%
11 Actuals	–	–
12 Unaudited	\$ 11,279	–
13 Budgeted	\$ 346,782	2974.6%



Speed Hump Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual*	2012 Unaudited*	2013 Budget*	% Chg. 12-13
Balance January 1	951,827	-	-	-	-
Revenues					
Taxes	466	-	-	-	-
Charges for Services	111,509	-	-	-	-
Investment Income	474	-	-	-	-
Total Revenues	112,449	-	-	-	-
Expenditures					
Operations	40,573	-	-	-	-
Contributions to Other Funds	657	-	-	-	-
Total	41,230	-	-	-	-
Balance December 31	1,023,046	-	-	-	-

* In 2011 this fund was reclassified as a Special Revenue Fund to more accurately reflect the nature of the fund.

Speed Hump Fund

Revenue Definitions and Assumptions

The Speed Hump Fund activity was previously reported as a Tax-Related Fund, but to more accurately reflect the nature of the fund, it was reclassified as a Special Revenue Fund as part of the 2011 Reconciliation Budget process. For year 2010, the Tax-Related Fund history is shown below. For years 2011, 2012, and 2013, see page 82 Section III – Special Revenue Funds.

Taxes

Definition: This revenue primarily consists of interest on real property.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 466	2.2%

Charges for Services

Definition: This revenue is a special assessment levied against properties benefiting from speed humps. In response to numerous complaints about speed problems in neighborhoods, the Board of Commissioners approved policies and procedures for the installation of speed humps. This revenue is billed in conjunction with the property tax bills.

Charges for Services History and Projections

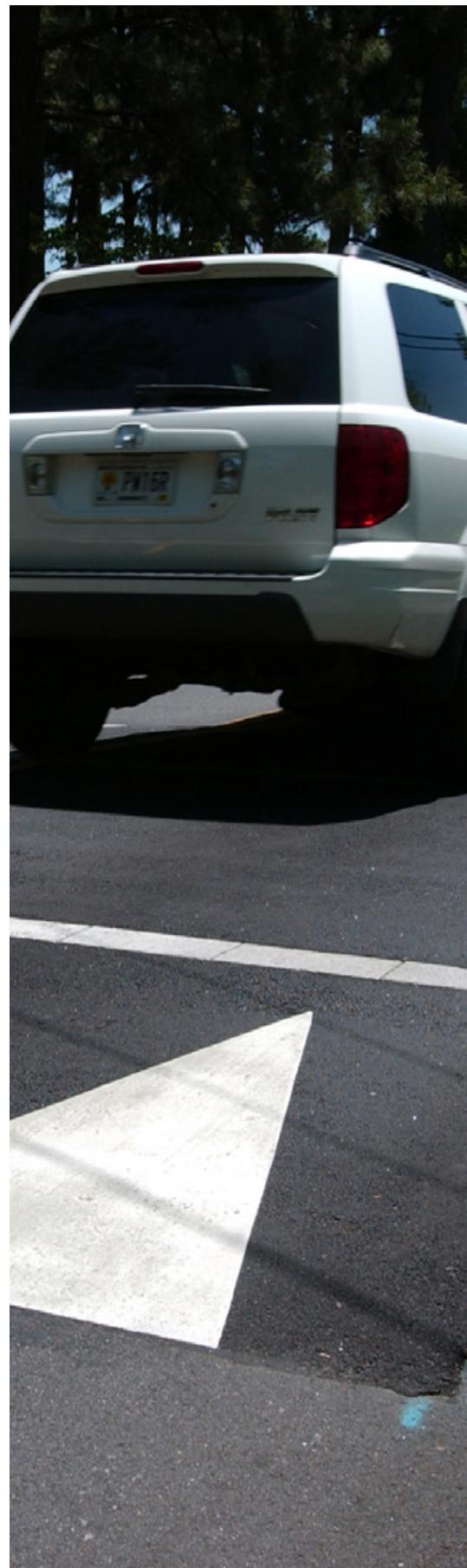
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 111,509	0.9%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 474	59.6%



Street Lighting Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual*	2012 Unaudited*	2013 Budget*	% Chg. 12-13
Balance January 1	4,154,027	-	-	-	-
Revenues					
Taxes	37,397	-	-	-	-
Charges for Services	6,143,906	-	-	-	-
Investment Income	3,766	-	-	-	-
Total	6,185,069	-	-	-	-
Use of Fund Balance	-	-	-	-	-
Total Revenues	6,185,069	-	-	-	-
Expenditures					
Personal Services	39,300	-	-	-	-
Operations	6,176,903	-	-	-	-
Contributions to Other Funds	12,083	-	-	-	-
Total Expenditures	6,228,286	-	-	-	-
Balance December 31	4,110,810	-	-	-	-

* In 2011 this fund was reclassified as a Special Revenue Fund to more accurately reflect the nature of the fund.

Street Lighting Fund

Revenue Definitions

The Street Lighting Fund activity was previously reported as a Tax-Related Fund, but to more accurately reflect the nature of the fund, it was reclassified as a Special Revenue Fund as part of the 2011 Reconciliation Budget process. For year 2010, the Tax-Related Fund history is shown below. For years 2011, 2012, and 2013, see page 87 Section III – Special Revenue Funds.

Taxes

Definition: This revenue primarily consists of interest on real property. In 2013 no revenues were budgeted in the Taxes category. The budget and recording of revenues changed to align with the new fund classification of Special Revenue.

Taxes History

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 37,397	-1.5%

Charges for Services

Definition: This revenue is a special assessment levied against properties benefiting from street light services. The Board of Commissioners sets the rates. This fee is billed and collected in conjunction with the property tax bills.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 6,143,906	1.0%

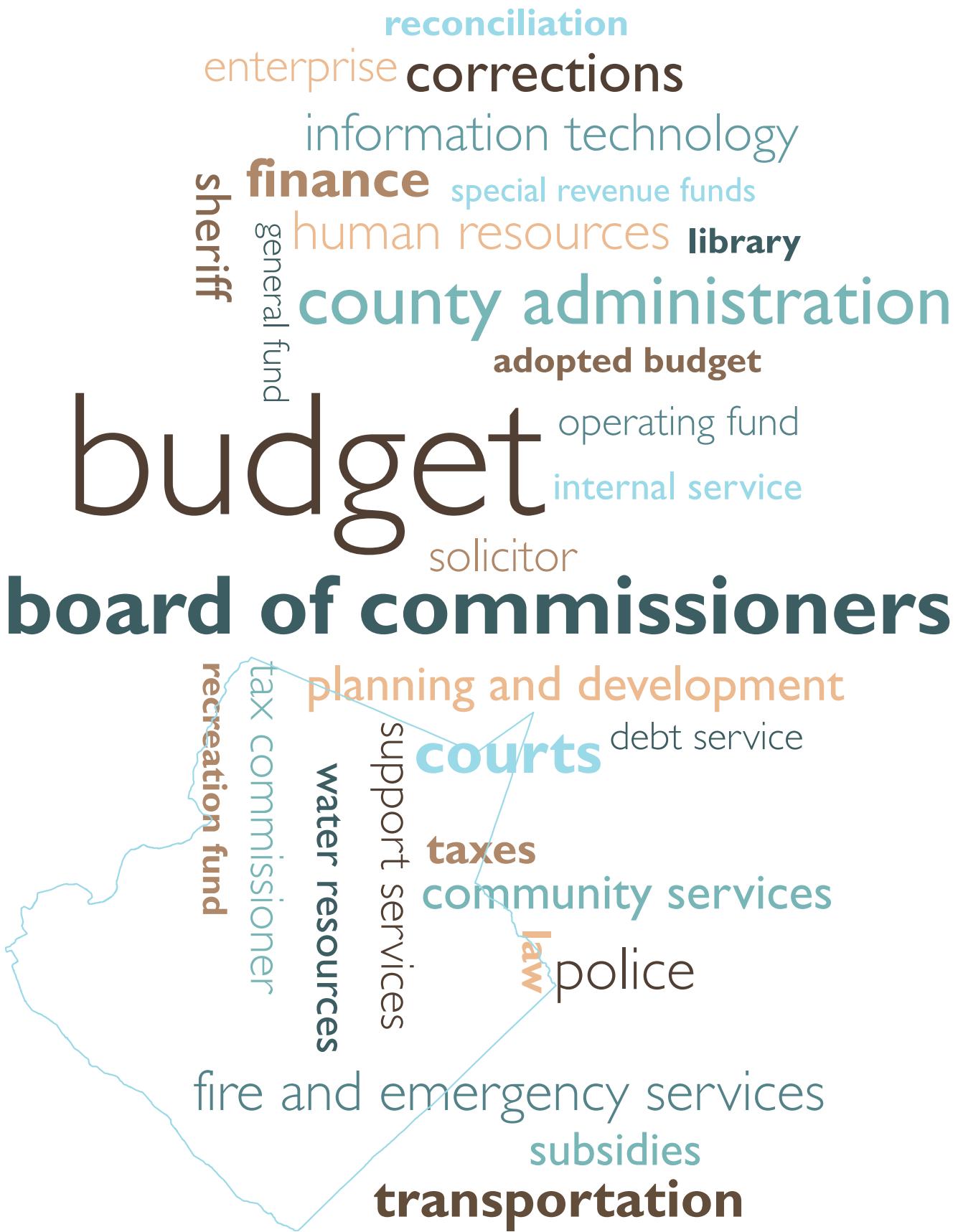
Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 3,766	-55.9%





Operating Special Revenue Funds



2013 Operating Special Revenue Funds

E-911: 40.61%

Street Lighting: 18.57%

Tourism: 17.71%

Stadium: 5.46%

Authority Imaging: 4.92%

Police Special Justice: 3.07%

Crime Victims Assistance: 2.94%

Police Special State: 2.90%

Sheriff Inmate: 1.34%

Sheriff Special Treasury: 0.63%

District Attorney Federal Asset Sharing: 0.51%

Sheriff Special State: 0.38%

Sheriff Special Justice: 0.38%

Corrections Inmate Welfare: 0.17%*

Juvenile Court Supervision: 0.17%*

Speed Humps: 0.16%*

Tree Bank: 0.08%*

Police Special Treasury: <0.01%*

*Value is too small to appear on this chart

Operating Special Revenue Funds

Definitions

Special Revenue Funds account for the use of funds that are restricted for specific purposes as defined by state law or local ordinance.

Budget Basis

Budgets for governmental fund types are adopted on the modified accrual basis with the following exception: changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Operating Special Revenue Funds

The **Authority Imaging Fund** accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a statewide automated information system.

The **Corrections Inmate Fund** accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

The **Crime Victims Assistance Fund** accounts for revenues received from a 5 percent charge collected on fines within the Recorder's, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from 5 percent of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices. The revenue collected is distributed as follows: Superior Court fines – 100 percent District Attorney; State Court Fines – 100 percent Solicitor; Municipal Recorder's Court – Total less subsidies, if any, with the remainder 55 percent Solicitor and 45 percent District Attorney; Magistrate, Recorder's, and Juvenile Courts – 55 percent Solicitor and 45 percent District Attorney; Interest Earned Dividends – 55 percent Solicitor and 45 percent District Attorney.

The **District Attorney Federal Asset Sharing Fund** accounts for revenues received from an equitable sharing agreement between the Department of Justice and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **E-911 Fund** accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers. Expenditures must comply with O.C.G.A., Title 46, Chapter 5, Article 2, Part 4.

The **Juvenile Court Supervision Fund** accounts for revenues collected as supervision fees from those who are placed under the courts' formal or informal supervision in order for the courts to use those collections toward expenses for specific ancillary services.

Operating Special Revenue Funds

Definitions

The **Police Special Justice Fund** accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **Police Special Treasury Fund** accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **Police Special State Fund** accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **Sheriff Inmate Fund** accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Detention Center.

The **Sheriff Special Justice Fund** accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **Sheriff Special Treasury Fund** accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **Sheriff Special State Fund** accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

The **Speed Hump Fund** supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

The **Stadium Fund** accumulates stadium-related revenues in order to pay debt service on the stadium construction bonds and miscellaneous expenditures. Motor vehicle rental excise taxes are received one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitor's Bureau in January. Charges for Services revenues from the Braves ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur bi-annually in January and July.





Operating Special Revenue Funds

Definitions

The **Street Lighting Fund** supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

The **Tree Bank Fund** accounts for activities related to the *Gwinnett County Buffer, Landscape, and Tree Ordinance*. During the permitting process, the developer has the option to pay money when the required tree density units cannot be met on site. The monies collected must be used by the Department of Planning and Development, Community Services, and/or Support Services for the planting of trees at parks, greenways, fire stations, and libraries within the same commission district in which the development is located or within five miles of such district. Alternate planning locations may be approved by the Director of the Department of Planning and Development. Expenditures for this fund occur as projects are identified and approved.

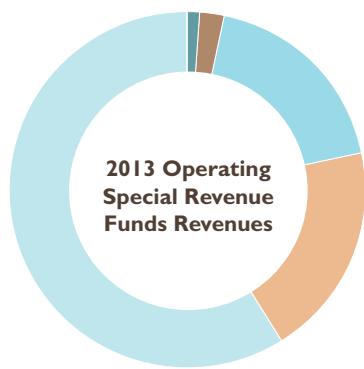
The **Tourism Fund** accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law, which includes debt service payments for the Gwinnett Center and parking facility. Hotel/motel taxes are received one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

The **Tourism Sustainability Fund** was used to account for hotel/motel taxes that were set aside for the promotion of tourism. Once the County's contractual obligations to the Gwinnett Convention and Visitor's Bureau were met and in accordance with O.C.G.A. 48-13-51, the excess funds were transferred to this fund to be used for future tourism purposes resulting from economic development. In July 2011 this fund was closed per a new Governmental Accounting Standards Board (GASB) statement and all remaining assets were transferred to the Tourism Fund.

Operating Special Revenue Funds

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Taxes	6,866,569	7,422,377	7,595,779	7,406,080	-2.5%
Licenses and Permits	17,280	22,184	2,000	12,120	506.0%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	13,885,571	18,971,606	20,565,711	23,500,381	14.3%
Fines and Forfeitures	7,076,938	2,049,576	1,786,994	875,073	-51.0%
Investment Income	206,022	234,780	214,726	76,711	-64.3%
Miscellaneous	4,394	138,727	17,587	6,122	-65.2%
Other Financing Sources	1,221,709	9,136,915	118,021	-	-100.0%
Total	29,678,483	38,376,165	30,700,818	32,276,487	5.1%
Use of Fund Balance	-	-	-	7,726,571	-
Total Revenues	29,678,483	38,376,165	30,700,818	40,003,058	30.3%
Expenditures					
Personal Services	8,660,773	8,499,731	8,224,510	9,882,726	20.2%
Operations	4,307,652	11,295,242	9,627,772	15,103,223	56.9%
Debt Service	800	800	2,800	3,000	7.1%
Intergovernmental	-	-	2,915,440	2,500,000	-14.2%
Contributions to Other Funds	10,151,723	10,482,215	5,017,735	2,810,103	-44.0%
Contribution to Development Authority	-	6,003,520	7,065,345	7,056,545	-0.1%
Contributions to Subsidized Agencies	1,823,712	1,967,884	1,858,372	1,976,080	6.3%
Contributions to Capital and Capital Outlay	1,367,932	695,984	613,940	591,317	-3.7%
Total	26,312,592	38,945,376	35,325,914	39,922,994	13.0%
Contribution to Fund Balance	-	-	-	80,064	-
Total Expenditures	26,312,592	38,945,376	35,325,914	40,003,058	13.2%



Charges for Services: 58.75%
 Use of Fund Balance: 19.31%
 Taxes: 18.51%
 Fines and Forfeitures: 2.19%
 Intergovernmental: 1.00%
 Investment Income: 0.19%*
 Licenses and Permits: 0.03%*
 Miscellaneous: 0.02%*

*Value is too small to appear on this chart



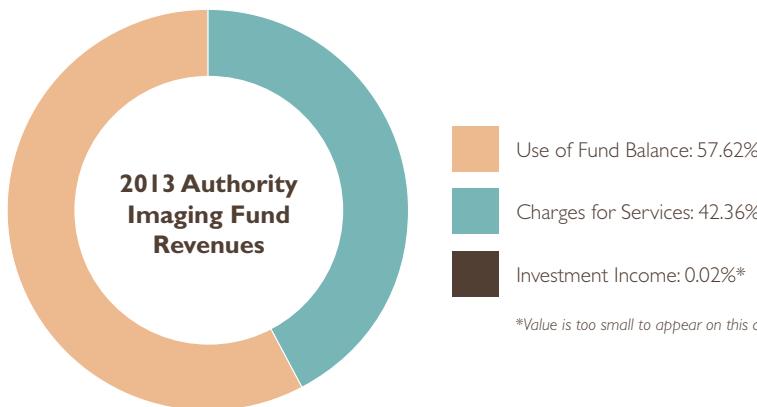
Operations: 37.76%
 Personal Services: 24.70%
 Contribution to Development Authority: 17.64%
 Contributions to Other Funds: 7.02%
 Intergovernmental: 6.25%
 Contributions to Subsidized Agencies: 4.94%
 Contributions to Capital and Capital Outlay: 1.48%
 Contribution to Fund Balance: 0.20%*
 Debt Service: 0.01%*

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Authority Imaging Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	-	-	1,309,410	
Revenues					
Charges for Services	-	-	1,308,253	832,275	-36.4%
Investment Income	-	-	1,157	338	-70.8%
Total	-	-	1,309,410	832,613	-36.4%
Use of Fund Balance	-	-	-	1,132,199	-
Total Revenues	-	-	1,309,410	1,964,812	50.1%
Expenditures					
Operations	-	-	-	1,964,812	-
Total Expenditures	-	-	-	1,964,812	-
Balance December 31	-	-	1,309,410	177,211	



Authority Imaging Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenue from fees collected by the Clerk of Superior Court for document printing.

Assumptions: This category represents the main source of the total fiscal year 2013 Authority Imaging Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	\$ 1,308,253	—
13 Budgeted	\$ 832,275	-36.4%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Investment Income History and Projections

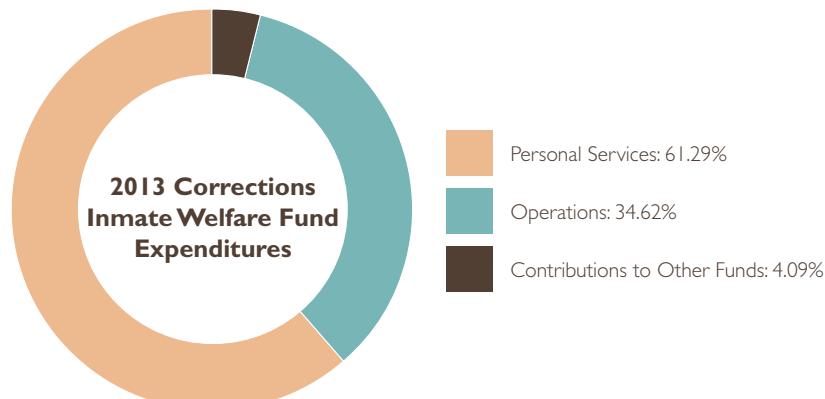
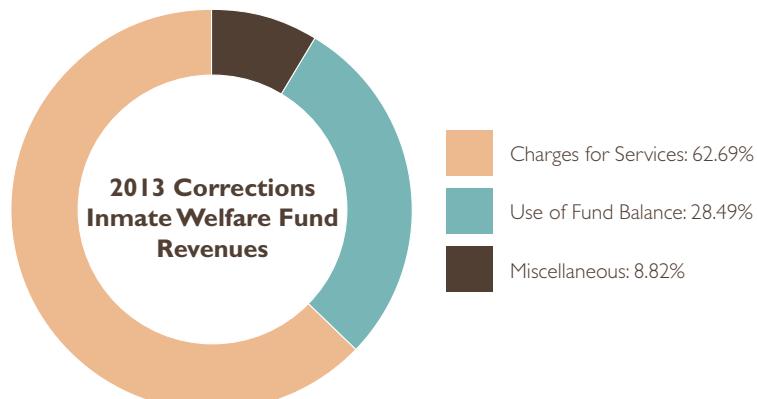
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	\$ 1,157	—
13 Budgeted	\$ 338	-70.8%



Corrections Inmate Welfare Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	141,423	78,551	62,360	47,282	
Revenues					
Charges for Services	64,947	53,749	43,192	43,500	0.7%
Investment Income	66	34	-	-	-
Miscellaneous	2,970	4,364	4,492	6,122	36.3%
Total	67,983	58,147	47,684	49,622	4.1%
Use of Fund Balance	-	-	-	19,772	-
Total Revenues	67,983	58,147	47,684	69,394	45.5%
Expenditures					
Personal Services	53,306	50,616	43,547	42,528	-2.3%
Operations	75,261	22,196	18,809	24,025	27.7%
Contributions to Other Funds	2,288	1,526	406	2,841	599.8%
Total Expenditures	130,855	74,338	62,762	69,394	10.6%
Balance December 31	78,551	62,360	47,282	27,510	



Corrections Inmate Welfare Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues received from sale proceeds from the commissary provided for inmates at the correctional institute.

Assumptions: Revenues in this category represent the main source of the total fiscal year 2013 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 64,947	-18.3%
11 Actuals	\$ 53,749	-17.2%
12 Unaudited	\$ 43,192	-19.6%
13 Budgeted	\$ 43,500	0.7%

Investment Income

Definition: Revenue in this category consists primarily of interest dividends as well as various miscellaneous revenues not otherwise specified.

Assumptions: No investment income was budgeted for fiscal year 2013 revenues for the Corrections Inmate Welfare Fund. The interest dividends are projected based on available cash in conjunction with current economic indicators.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 66	24.4%
11 Actuals	\$ 34	-49.0%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

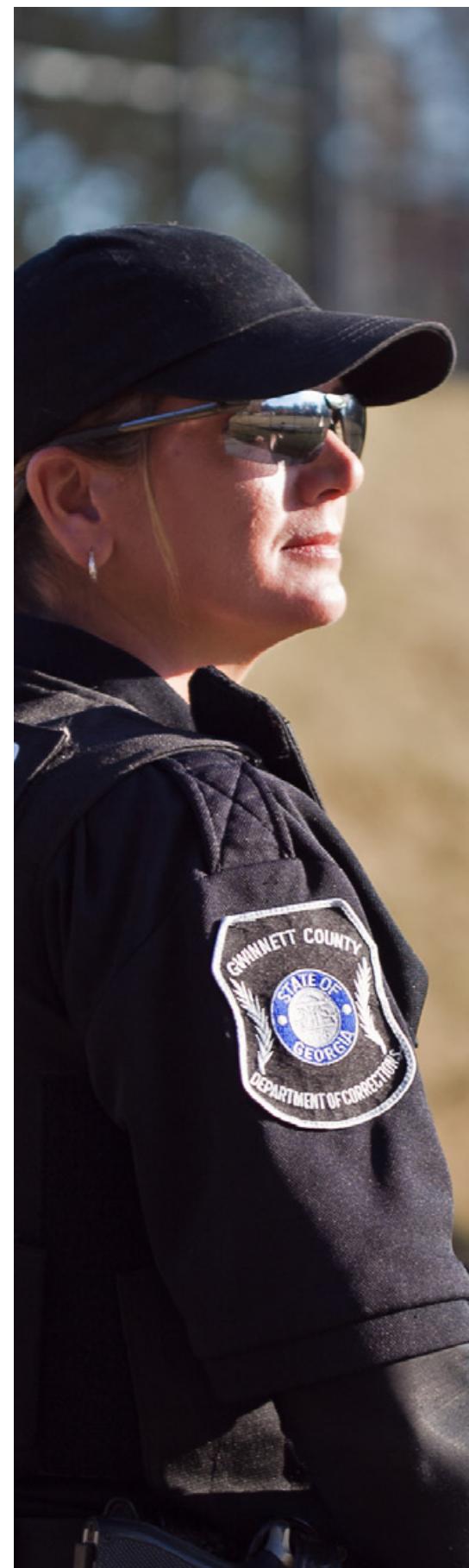
Miscellaneous Revenues

Definition: Revenues in this category primarily consist of laundry commissions as well as various miscellaneous revenues not otherwise classified.

Assumptions: Revenues in this category primarily consist of laundry commissions as well as various miscellaneous revenues not otherwise classified. This category represents 9 percent of the total fiscal year 2013 revenues for Corrections Inmate Welfare Fund. In 2013 these revenues were budgeted based on historical trends.

Miscellaneous Revenues History and Projections

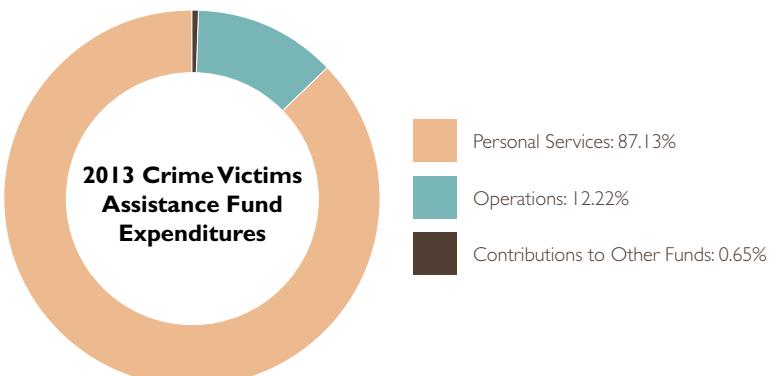
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 2,970	-53.9%
11 Actuals	\$ 4,364	46.9%
12 Unaudited	\$ 4,492	2.9%
13 Budgeted	\$ 6,122	36.3%



Crime Victims Assistance Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	1,683,435	1,535,317	1,310,073	1,376,922	
Revenues					
Fines and Forfeitures	896,157	810,004	810,739	875,073	7.9%
Investment Income	2,854	1,556	1,544	1,481	-4.1%
Miscellaneous	442	3,019	1,863	-	-100.0%
Other Financing Sources	-	-	110,194	-	-100.0%
Total	899,453	814,579	924,340	876,554	-5.2%
Use of Fund Balance	-	-	-	298,929	-
Total Revenues	899,453	814,579	924,340	1,175,483	27.2%
Expenditures					
Personal Services	800,484	786,261	745,897	1,024,146	37.3%
Operations	173,071	180,016	105,681	143,687	36.0%
Contributions to Subsidized Agencies	63,421	63,421	-	-	-
Contributions to Other Funds	10,595	4,391	5,913	7,650	29.4%
Contributions to Capital and Capital Outlay	-	5,734	-	-	-
Total Expenditures	1,047,571	1,039,823	857,491	1,175,483	37.1%
Balance December 31	1,535,317	1,310,073	1,376,922	1,077,993	



Crime Victims Assistance Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This category consists of revenues received from a percentage of court fines from the State, Superior, Magistrate, and Recorder's Courts from both the County and the various municipalities. These funds are used for the Crime Victims Assistance program within the Solicitor's office and the District Attorney's office. The law that governs these funds went into effect July 1, 1995.

Assumptions: The revenue in this category represents 99 percent of the fiscal year 2013 projections in this fund. This revenue is derived from 5 percent of the court fines collected.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 896,157	-5.0%
11 Actuals	\$ 810,004	-9.6%
12 Unaudited	\$ 810,739	0.1%
13 Budgeted	\$ 875,073	7.9%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 2,854	-1.9%
11 Actuals	\$ 1,556	-45.5%
12 Unaudited	\$ 1,544	-0.8%
13 Budgeted	\$ 1,481	-4.1%





Crime Victims Assistance Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: The revenues in this category are not clearly defined by other areas.

Assumptions: Historically, these revenues have represented a very small portion of the revenues in this fund. In 2013 no revenues were budgeted in this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 442	1054.7%
11 Actuals	\$ 3,019	583.4%
12 Unaudited	\$ 1,863	-38.3%
13 Budgeted	—	-100.0%

Other Financing Sources

Definition: This category includes revenues transferred from other funds or asset disposals of the government.

Assumptions: In 2013 no revenues were budgeted in this category.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	\$ 110,194	—
13 Budgeted	—	-100.0%

District Attorney Federal Asset Sharing Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	229,432	473,878	531,629	452,527	
Revenues					
Fines and Forfeitures	323,152	150,723	19,623	-	-100.0%
Investment Income	282	550	533	511	-4.2%
Total	323,434	151,273	20,156	511	-97.5%
Use of Fund Balance	-	-	-	204,489	-
Total Revenues	323,434	151,273	20,156	205,000	917.1%
Expenditures					
Operations	78,988	76,002	99,258	205,000	106.5%
Contributions to Capital and Capital Outlay	-	17,520	-	-	-
Total Expenditures	78,988	93,522	99,258	205,000	106.5%
Balance December 31	473,878	531,629	452,527	248,038	



Use of Fund Balance: 99.75%

Investment Income: 0.25%*

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Operations: 100.00%



District Attorney Federal Asset Sharing Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This category consists of revenues received from the confiscation of money or the sale of property unclaimed/confiscated from illegal drug and narcotics activities. Proceeds are used to combat drug abuse.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 323,152	109.1%
11 Actuals	\$ 150,723	-53.4%
12 Unaudited	\$ 19,623	-87.0%
13 Budgeted	—	-100.0%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. The adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

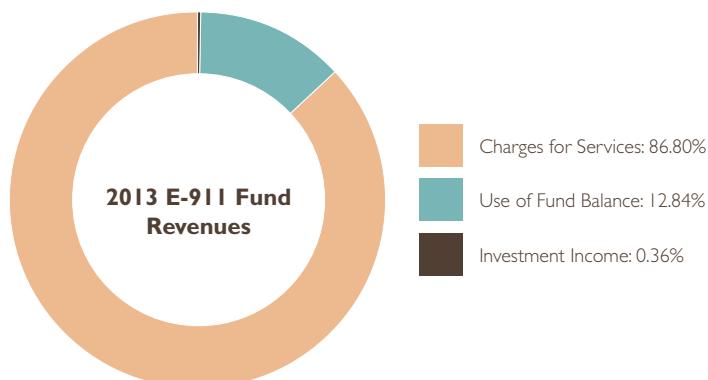
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 282	96.6%
11 Actuals	\$ 550	95.0%
12 Unaudited	\$ 533	-3.1%
13 Budgeted	\$ 511	-4.2%

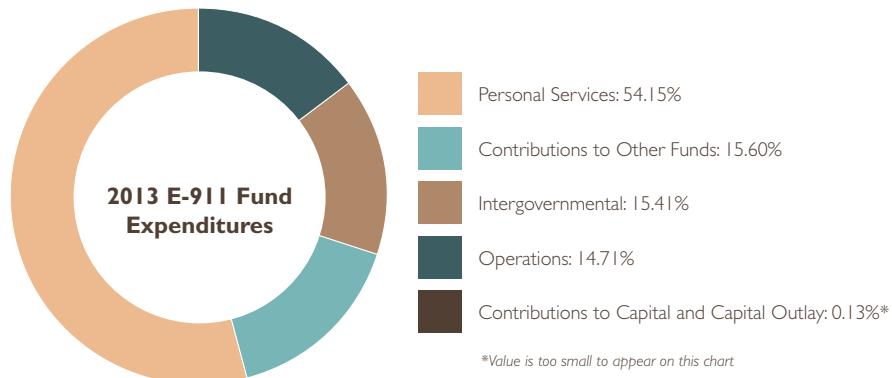
E-911 Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	32,825,499	34,551,916	34,709,737	29,507,434	
Revenues					
Charges for Services	12,628,564	11,141,880	11,320,103	14,082,774	24.4%
Investment Income	185,136	214,973	191,206	58,657	-69.3%
Miscellaneous	530	20,245	8,563	-	100.0%
Total	12,814,230	11,377,098	11,519,872	14,141,431	22.8%
Use of Fund Balance	-	-	-	2,084,029	-
Total Revenues	12,814,230	11,377,098	11,519,872	16,225,460	40.8%
Expenditures					
Personal Services	7,806,983	7,632,499	7,404,428	8,785,771	18.7%
Operations	2,630,126	2,459,968	1,539,406	2,386,976	55.1%
Intergovernmental	-	-	2,915,440	2,500,000	-14.2%
Contributions to Other Funds	45,750	1,100,070	4,786,366	2,531,213	-47.1%
Contributions to Capital and Capital Outlay	604,954	26,740	76,535	21,500	-71.9%
Total Expenditures	11,087,813	11,219,277	16,722,175	16,225,460	-3.0%
Balance December 31	34,551,916	34,709,737	29,507,434	27,423,405	



 Charges for Services: 86.80%
 Use of Fund Balance: 12.84%
 Investment Income: 0.36%



*Value is too small to appear on this chart



E-911 Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenue received from subscriber fees paid via telephone bills for the operation of the E-911 system. This category also consists of revenues received from each wireless telecommunications connection subscription where the subscriber's billing address is within the jurisdiction of Gwinnett County. These fees are to be used for the general support of the E-911 system.

Assumptions: The revenue in this category represents 99 percent of the fiscal year 2013 projections in this fund. The 2013 rate increased to \$1.25 per wireless phone and the number of subscribers at \$1.40 per month for regular telephone lines. There has been a trend toward pre-paid wireless phones. These rates are at \$.75.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 12,628,564	0.3%
11 Actuals	\$ 11,141,880	-11.8%
12 Unaudited	\$ 11,320,103	1.6%
13 Budgeted	\$ 14,082,774	24.4%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2013 budget includes a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 185,136	1.5%
11 Actuals	\$ 214,973	16.1%
12 Unaudited	\$ 191,206	-11.1%
13 Budgeted	\$ 58,657	-69.3%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: Historically, this revenue category represents a minimal portion of the fund's revenue. In 2011 E-911 Fund received revenue from pension forfeited funds.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 530	171.8%
11 Actuals	\$ 20,245	3718.7%
12 Unaudited	\$ 8,563	-57.7%
13 Budgeted	–	-100.0%

Juvenile Court Supervision Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	-	111,723	107,917	
Revenues					
Charges for Services	-	132,291	67,024	67,834	1.2%
Investment Income	-	-	9	15	66.7%
Total Revenues	-	132,291	67,033	67,849	1.2%
Expenditures					
Operations	-	20,568	70,839	67,849	-4.2%
Total Expenditures	-	20,568	70,839	67,849	-4.2%
Balance December 31	-	111,723	107,917	107,917	



Charges for Services: 99.98%

Investment Income: 0.02%*

*Value is too small to appear on this chart



Operations: 100.00%



Juvenile Court Supervision Fund

Revenue Definitions and Assumptions

The Juvenile Court Supervision activity was previously reported as an agency fund, but in accordance with Generally Accepted Accounting Principles, was reclassified to this new Special Revenue Fund as part of the 2011 Reconciliation Budget process.

Charges for Services

Definition: Revenues in this category are collected as supervision fees from those who are placed under the court's formal or informal supervision. The court uses those collections toward expenses for specific ancillary services.

Assumptions: These revenues were budgeted conservatively. As with all revenues, actual receipts will be reviewed at mid-year, and adjustments will be made to the budget, if necessary.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 132,291	—
12 Unaudited	\$ 67,024	-49.3%
13 Budgeted	\$ 67,834	1.2%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. As a new fund, the revenues were budgeted conservatively. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

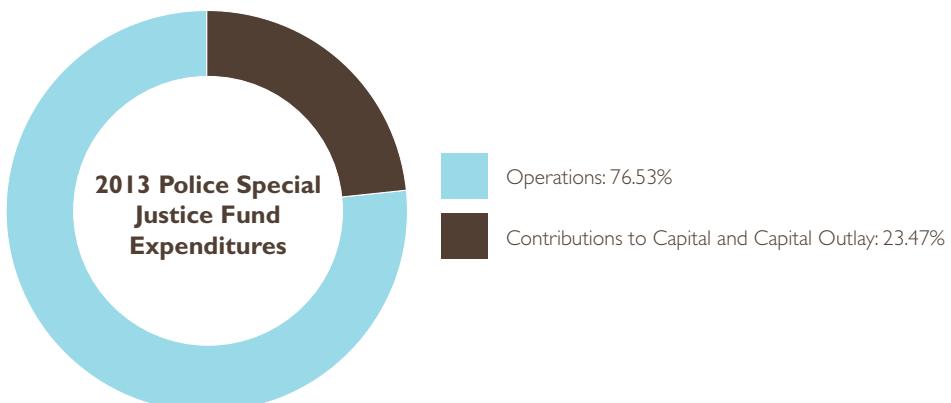
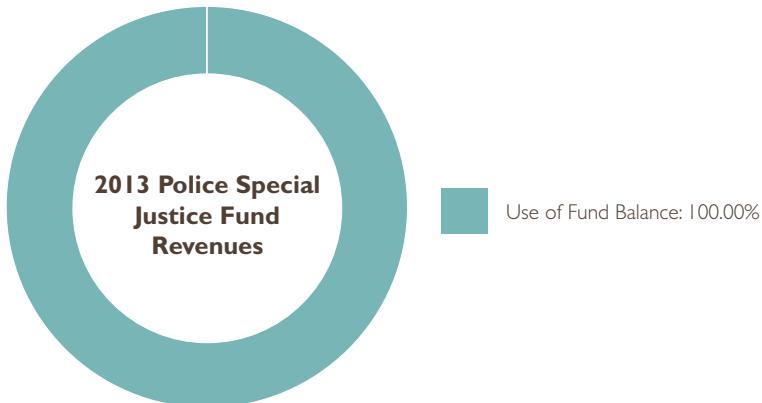
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	\$ 9	—
13 Budgeted	\$ 15	66.7%

Police Special Justice Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	4,002,052	7,630,133	3,888,790	3,446,200	
Revenues					
Fines and Forfeitures	4,800,613	372,920	124,234	-	-100.0%
Investment Income	5,917	4,713	-	-	-
Miscellaneous	452	85	-	-	-
Other Financing Sources	32,336	17,816	-	-	-
Total	4,839,318	395,534	124,234	-	-100.0%
Use of Fund Balance	-	-	-	1,224,550	-
Total Revenues	4,839,318	395,534	124,234	1,224,550	885.7%
Expenditures					
Operations	616,758	644,579	209,962	937,188	346.4%
Contributions to Other Funds	-	3,161,222	-	-	-
Contributions to Capital and Capital Outlay	594,479	331,076	356,862	287,362	-19.5%
Total Expenditures	1,211,237	4,136,877	566,824	1,224,550	116.0%
Balance December 31	7,630,133	3,888,790	3,446,200	2,221,650	





Police Special Justice Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 4,800,613	677.9%
11 Actuals	\$ 372,920	-92.2%
12 Unaudited	\$ 124,234	-66.7%
13 Budgeted	—	-100.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. 2013 revenues were budgeted conservatively. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 5,917	64.1%
11 Actuals	\$ 4,713	-20.3%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

Police Special Justice Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: Generally, miscellaneous revenues represent a very small portion of the budget.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 452	-99.3%
11 Actuals	\$ 85	-81.2%
12 Unaudited	–	-100.0%
13 Budgeted	–	–

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2013 no revenues were budgeted for other financing sources within the Police Special Justice Fund. These revenues vary historically. As part of the reconciliation process, all revenues will be reviewed, and if appropriate, a budget will be added for other financing sources.

Other Financing Sources History and Projections

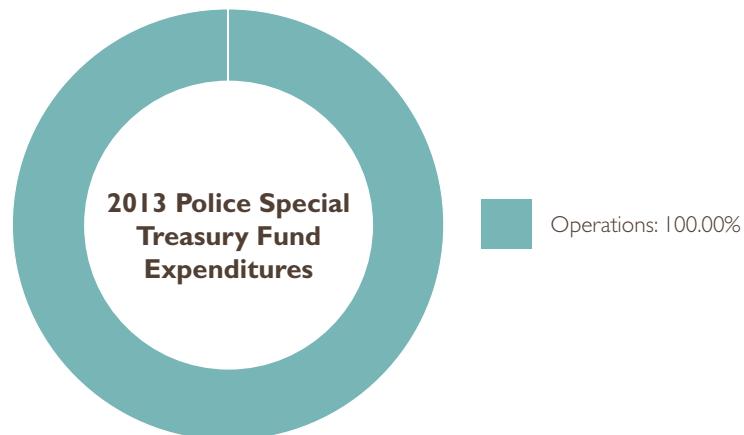
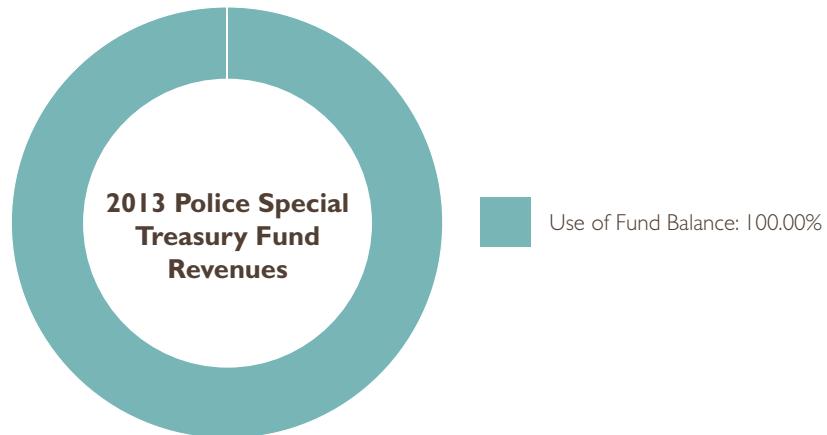
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 32,336	–
11 Actuals	\$ 17,816	-44.9%
12 Unaudited	–	-100.0%
13 Budgeted	–	–



Police Special Treasury Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	-	264,940	71,677	
Revenues					
Investment Income	-	81	-	-	-
Other Financing Sources	-	265,204	-	-	-
Total	-	265,285	-	-	-
Use of Fund Balance	-	-	-	695	-
Total Revenues	-	265,285	-	695	-
Expenditures					
Operations	-	345	140,635	695	-99.5%
Contributions to Capital and Capital Outlay	-	-	52,628	-	-100.0%
Total Expenditures	-	345	193,263	695	-99.6%
Balance December 31	-	264,940	71,677	70,982	



Police Special Treasury Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 reconciliation budget process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. In 2013 no revenues were budgeted for investment income. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 81	—
12 Unaudited	—	-100.0%
13 Budgeted	—	0.0%

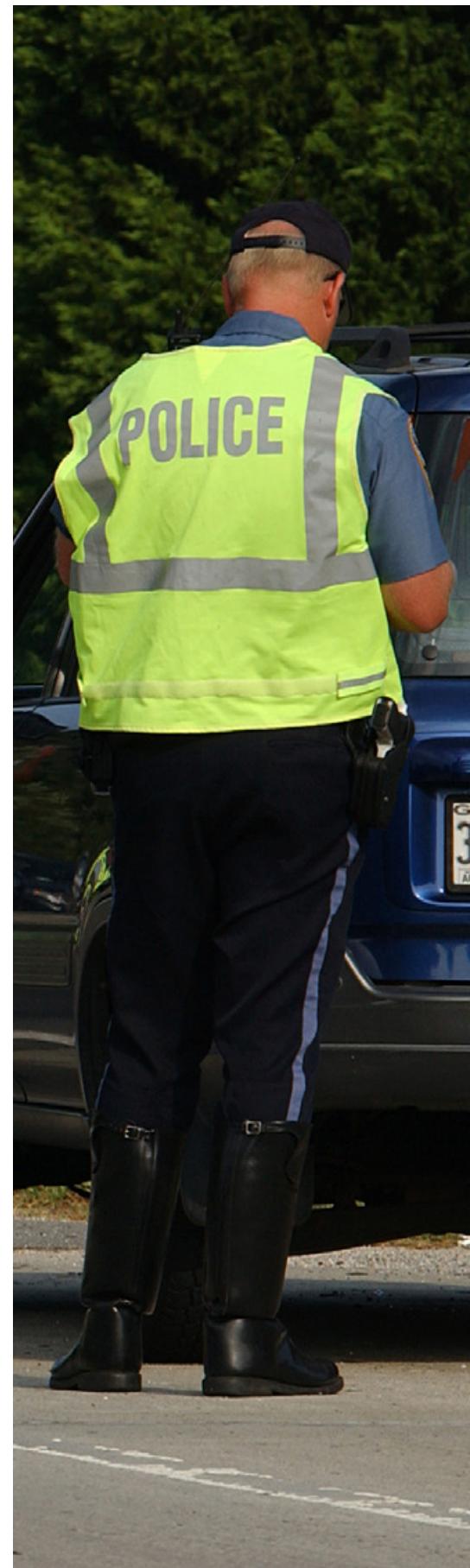
Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2013 no revenues were budgeted for other financing sources within the Police Special Treasury Fund. As part of the reconciliation process, all revenues will be reviewed, and if appropriate, a budget will be added for other financing sources.

Other Financing Sources History and Projections

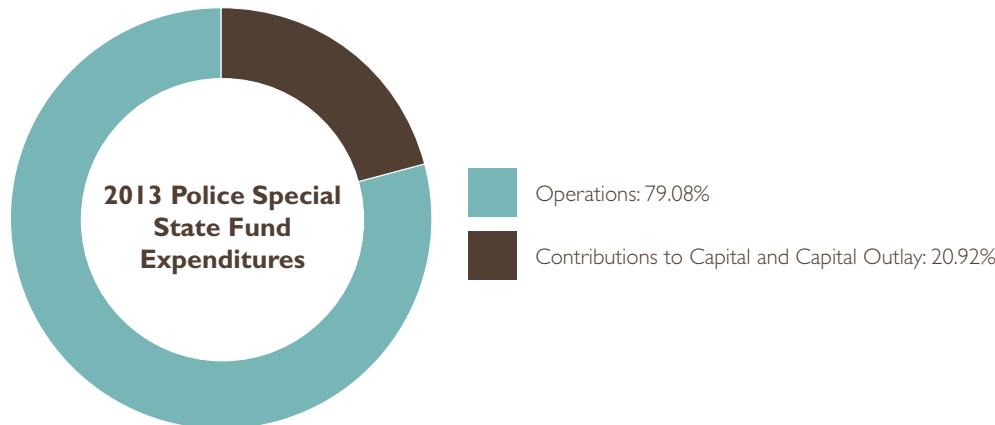
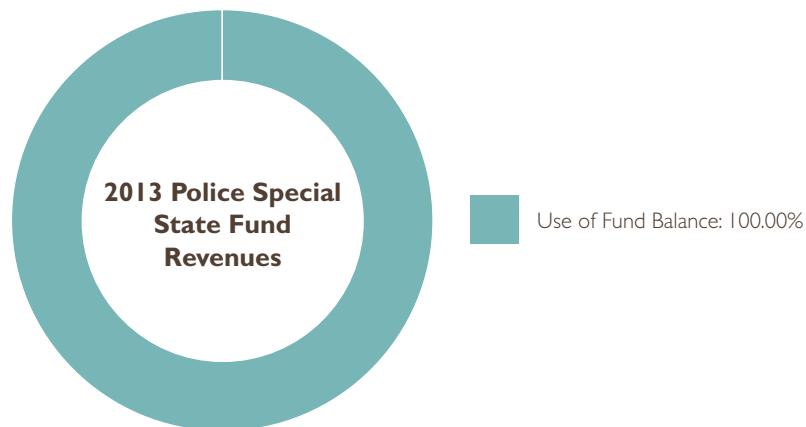
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 265,204	—
12 Unaudited	—	-100.0%
13 Budgeted	—	0.0%



Police Special State Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	-	2,968,448	3,090,556	
Revenues					
Fines and Forfeitures	-	512,107	459,766	-	-100.0%
Investment Income	-	1,605	-	-	-
Miscellaneous	-	11,014	2,489	-	-100.0%
Other Financing Sources	-	2,878,202	-	-	-
Total	-	3,402,928	462,255	-	-100.0%
Use of Fund Balance	-	-	-	1,159,009	-
Total Revenues	-	3,402,928	462,255	1,159,009	150.7%
Expenditures					
Operations	-	374,410	326,347	916,554	180.9%
Contributions to Capital and Capital Outlay	-	60,070	13,800	242,455	1656.9%
Total Expenditures	-	434,480	340,147	1,159,009	240.7%
Balance December 31	-	2,968,448	3,090,556	1,931,547	



Police Special State Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 reconciliation budget process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 512,107	—
12 Unaudited	\$ 459,766	-10.2%
13 Budgeted	—	-100.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. In 2013 no revenues were budgeted for investment income. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 1,605	—
12 Unaudited	—	-100.0%
13 Budgeted	—	—





Police Special State Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas- such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: Generally, miscellaneous revenues represent a very small portion of the budget.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 11,014	—
12 Unaudited	\$ 2,489	-77.4%
13 Budgeted	—	-100.0%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2013 no revenues were budgeted for other financing sources within the Police Special State Fund. As part of the reconciliation process, all revenues will be reviewed, and, if appropriate, a budget will be added for other financing sources.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 2,878,202	—
12 Unaudited	—	-100.0%
13 Budgeted	—	—

Sheriff Inmate Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	1,369,405	1,466,095	1,619,039	1,819,900	
Revenues					
Charges for Services	392,144	362,564	435,029	415,648	-4.5%
Investment Income	716	679	-	-	-
Total	392,860	363,243	435,029	415,648	-4.5%
Use of Fund Balance	-	-	-	120,000	-
Total Revenues	392,860	363,243	435,029	535,648	23.1%
Expenditures					
Operations	296,170	210,299	234,168	495,648	111.7%
Contributions to Capital and Capital Outlay	-	-	-	40,000	-
Total Expenditures	296,170	210,299	234,168	535,648	128.7%
Balance December 31	1,466,095	1,619,039	1,819,900	1,699,900	



 Charges for Services: 77.60%
 Use of Fund Balance: 22.40%



 Operations: 92.53%
 Contributions to Capital and Capital Outlay: 7.47%



Sheriff Inmate Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues received from commissary sales at the detention center.

Assumptions: This category represents the main source of the total fiscal year 2013 Sheriff Inmate Fund revenues. The revenues continue to be relatively stable from year to year.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 392,144	14.9%
11 Actuals	\$ 362,564	-7.5%
12 Unaudited	\$ 435,029	20.0%
13 Budgeted	\$ 415,648	-4.5%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2013 budget does not include an estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 716	58.6%
11 Actuals	\$ 679	-5.2%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

Sheriff Special Justice Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	853,167	1,388,312	201,640	218,353	
Revenues					
Fines and Forfeitures	1,057,016	120,415	84,261	-	-100.0%
Investment Income	1,091	999	232	290	25.0%
Miscellaneous	-	100,000	180	-	-100.0%
Other Financing Sources	-	-	7,098	-	-100.0%
Total	1,058,107	221,414	91,771	290	-99.7%
Use of Fund Balance	-	-	-	149,710	-
Total Revenues	1,058,107	221,414	91,771	150,000	63.5%
Expenditures					
Operations	436,126	256,188	74,330	150,000	101.8%
Contributions to Other Funds	-	1,131,488	728	-	-100.0%
Contributions to Capital and Capital Outlay	86,836	20,410	-	-	-
Total Expenditures	522,962	1,408,086	75,058	150,000	99.8%
Balance December 31	1,388,312	201,640	218,353	68,643	



- Use of Fund Balance: 99.81%
- Investment Income: 0.19%*

*Value is too small to appear on this chart



- Operations: 100.00%



Sheriff Special Justice Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Justice's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 reconciliation process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 1,057,016	169.6%
11 Actuals	\$ 120,415	-88.6%
12 Unaudited	\$ 84,261	-30.0%
13 Budgeted	—	-100.0%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. Revenues were budgeted conservatively for investment income in 2013. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 1,091	5.5%
11 Actuals	\$ 999	-8.4%
12 Unaudited	\$ 232	-76.8%
13 Budgeted	\$ 290	25.0%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: Generally, miscellaneous revenues represent a very small portion of the budget. In 2013 no miscellaneous revenues were budgeted. At reconciliation, all revenues will be reviewed to determine if it is appropriate to add a budget for this category.

Sheriff Special Justice Fund

Revenue Definitions and Assumptions

Miscellaneous Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 100,000	—
12 Unaudited	\$ 180	-99.8%
13 Budgeted	—	-100.0%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2013 no revenues were budgeted for other financing sources within the Sheriff Special Justice fund. As part of the reconciliation process, all revenues will be reviewed, and if appropriate, a budget will be added for other financing sources.

Other Financing Sources History and Projections

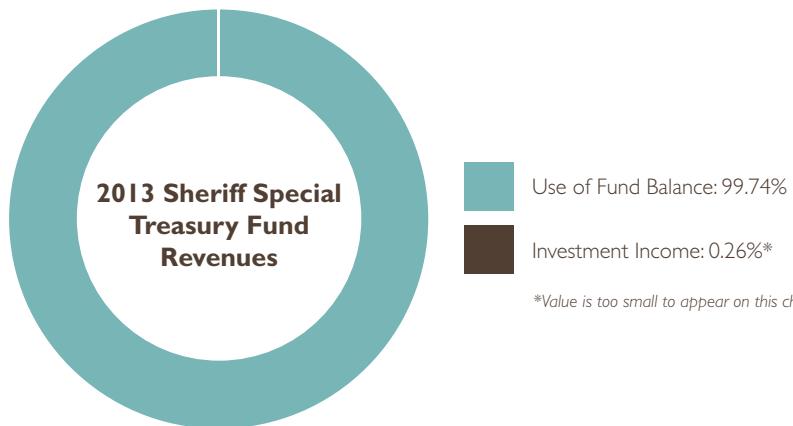
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	\$ 7,098	—
13 Budgeted	—	-100.0%



Sheriff Special Treasury Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	-	826,862	846,648	
Revenues					
Fines and Forfeitures	-	83,407	288,371	-	-100.0%
Investment Income	-	347	881	662	-24.9%
Other Financing Sources	-	962,121	729	-	-100.0%
Total	-	1,045,875	289,981	662	-99.8%
Use of Fund Balance	-	-	-	249,338	-
Total Revenues	-	1,045,875	289,981	250,000	-13.8%
Expenditures					
Operations	-	219,013	156,080	250,000	60.2%
Contributions to Capital and Capital Outlay	-	-	114,115	-	-
Total Expenditures	-	219,013	270,195	250,000	-7.5%
Balance December 31	-	826,862	846,648	597,310	



Sheriff Special Treasury Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the U.S. Department of Treasury's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of 2011 reconciliation budget to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Fines and Forfeitures History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 83,407	—
12 Unaudited	\$ 288,371	245.7%
13 Budgeted	—	-100.0%

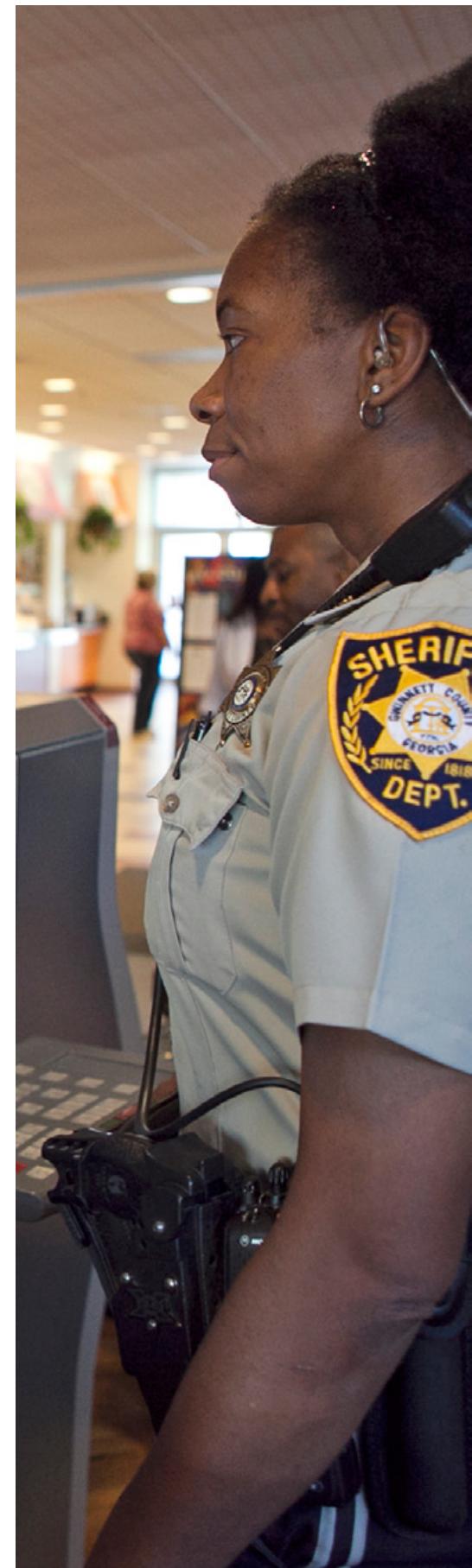
Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. Revenues were budgeted conservatively for investment income in 2013. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 347	—
12 Unaudited	\$ 881	153.9%
13 Budgeted	\$ 662	-24.9%





Sheriff Special Treasury Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2013 no revenues were budgeted for other financing sources within the Sheriff Special Treasury Fund. As part of the reconciliation process, all revenues will be reviewed, and if appropriate, a budget will be added for other financing sources.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 962,121	—
12 Unaudited	\$ 729	-99.9%
13 Budgeted	—	-100.0%

Sheriff Special State Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	-	163,946	164,110	
Revenues					
Investment Income	-	125	164	141	-14.0%
Other Financing Sources	-	169,366	-	-	-
Total	-	169,491	164	141	-14.0%
Use of Fund Balance	-	-	-	149,859	-
Total Revenues	-	169,491	164	150,000	91363.4%
Expenditures					
Operations	-	5,545	-	150,000	-
Total Expenditures	-	5,545	-	150,000	-
Balance December 31	-	163,946	164,110	14,251	



Use of Fund Balance: 99.91%

Investment Income: 0.09%*

*Value is too small to appear on this chart



Operations: 100.00%



Sheriff Special State Fund

Revenue Definitions and Assumptions

Fines and Forfeitures

Definition: This fund accounts for revenues resulting from the state of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines. Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Justice Funds be maintained and accounted for separately. New funds and related budgets were created as part of the 2011 reconciliation process to appropriately account for and report these activities.

Assumptions: These revenues are typically unpredictable and are therefore budgeted when received.

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. Revenues were budgeted conservatively for investment income in 2013. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 125	—
12 Unaudited	\$ 164	31.2%
13 Budgeted	\$ 141	-14.0%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2013 no revenues were budgeted for other financing sources within the Sheriff Special State Fund. These revenues vary historically. As part of the reconciliation process, all revenues will be reviewed, and if appropriate, a budget will be added for other financing sources.

Other Financing Sources History and Projections

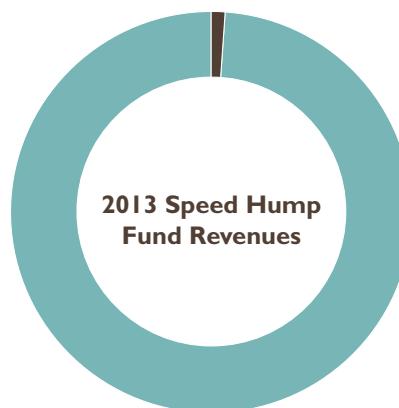
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 169,366	—
12 Unaudited	—	-100.0%
13 Budgeted	—	—

Speed Hump Fund

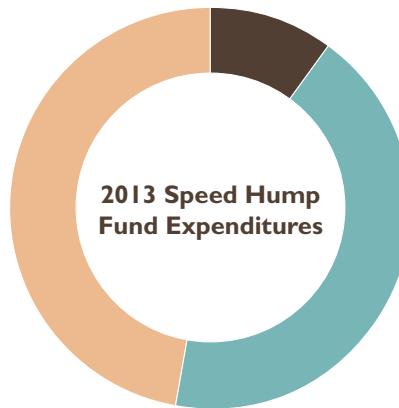
Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual*	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	1,023,046	1,081,744	1,146,070	
Revenues					
Charges for Services	-	112,623	117,341	115,904	-1.2%
Investment Income	-	449	-	1,500	-
Total Revenues	-	113,072	117,341	117,404	0.1%
Expenditures					
Operations	-	44,027	40,160	50,500	25.7%
Contributions to Other Funds	-	10,347	12,855	11,772	-8.4%
Total	-	54,374	53,015	62,272	17.5%
Contribution to Fund Balance	-	-	-	55,132	-
Total Expenditures	-	54,374	53,015	117,404	121.5%
Balance December 31	-	1,081,744	1,146,070	1,201,202	

* In 2011 this fund was reclassified from a Tax-Related Fund to a Special Revenue Fund to more accurately reflect the nature of the fund.



 Charges for Services: 98.72%
 Investment Income: 1.28%



 Contribution to Fund Balance: 46.96%
 Operations: 43.01%
 Contributions to Other Funds: 10.03%



Speed Hump Fund

Revenue Definitions and Assumptions

The Speed Hump Fund activity was previously reported as a Tax-Related Fund, but to more accurately reflect the nature of the fund, it was reclassified as a Special Revenue Fund as part of the 2011 Reconciliation Budget process.

Charges for Services

Definition: This revenue is a special assessment levied against properties benefiting from speed humps. In response to numerous complaints about speed problems in neighborhoods, the Board of Commissioners approved policies and procedures for the installation of speed humps. This revenue is billed in conjunction with the property tax bills.

Assumptions: This category represents 99 percent of the total fiscal year 2013 Speed Hump Fund revenues.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
11 Actuals	\$ 112,623	—
12 Unaudited	\$ 117,341	4.2%
13 Budgeted	\$ 115,904	-1.2%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

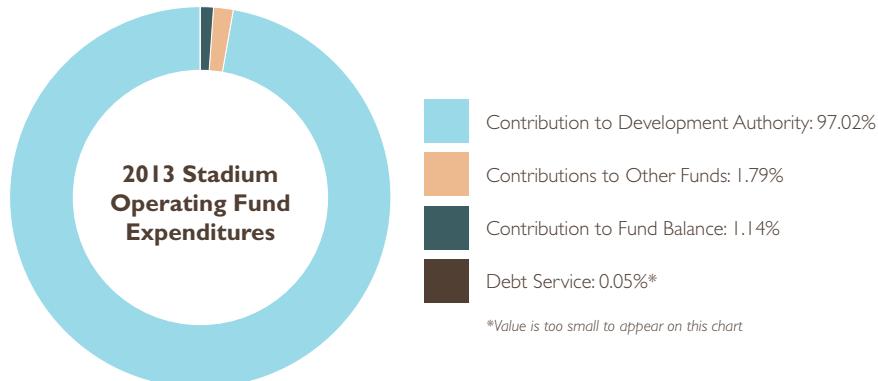
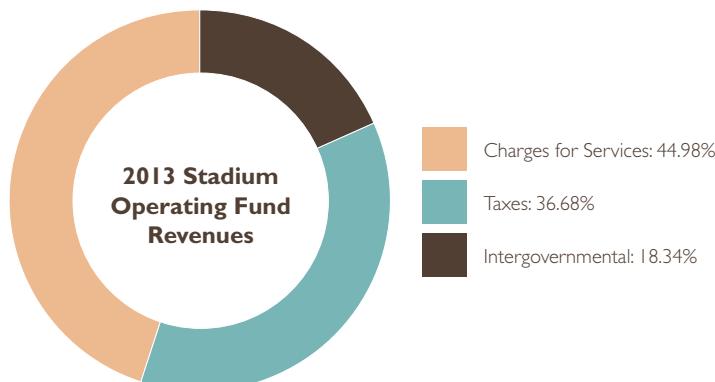
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
11 Actuals	\$ 449	—
12 Unaudited	—	-100.0%
13 Budgeted	\$ 1,500	—

Stadium Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	925,548	750,548	849,513	1,032,500	
Revenues					
Taxes	809,131	855,739	933,080	800,000	-14.3%
Intergovernmental	400,000	400,000	400,000	400,000	0.0%
Charges for Services	799,559	1,012,678	996,024	981,052	-1.5%
Investment Income	168	86	-	-	-
Total	2,008,858	2,268,503	2,329,104	2,181,052	-6.4%
Use of Fund Balance	-	-	-	-	-
Total Revenues	2,008,858	2,268,503	2,329,104	2,181,052	-6.4%
Expenditures					
Operations	8	-	-	60	-
Debt Service	-	800	800	1,000	25.0%
Contributions to Other Funds	67,760	52,648	29,227	38,970	33.3%
Contributions to Development Authority	2,116,090	2,116,090	2,116,090	2,116,090	0.0%
Total	2,183,858	2,169,538	2,146,117	2,156,120	0.5%
Contribution to Fund Balance	-	-	-	24,932	-
Total Expenditures	2,183,858	2,169,538	2,146,117	2,181,052	1.6%
Balance December 31	750,548	849,513	1,032,500	1,057,432	



Stadium Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category consists of revenues received from a 3 percent excise tax charged on rental vehicles. This rental motor vehicle tax is collected by the rental companies and remitted to the County monthly.

Assumptions: Revenues in this category represent 37 percent of the total fiscal year 2013 projections for this fund. This tax became effective April 1, 2008 as part of the repayment plan for Coolray Field.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 809,131	-6.5%
11 Actuals	\$ 855,739	5.8%
12 Unaudited	\$ 933,080	9.0%
13 Budgeted	\$ 800,000	-14.3%

Intergovernmental

Definition: Revenues in this category consist primarily of a contribution from the Gwinnett Convention and Visitor's Bureau based on the Operations and Maintenance Agreement, which became effective April 1, 2008.

Assumptions: This revenue category represents approximately 18 percent of the total fiscal year 2013 projections for this fund. The Operations and Maintenance Agreement is based on an annual contribution from the Gwinnett Convention and Visitor's Bureau of \$400,000.

Intergovernmental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 400,000	0.0%
11 Actuals	\$ 400,000	0.0%
12 Unaudited	\$ 400,000	0.0%
13 Budgeted	\$ 400,000	0.0%

Stadium Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues received from ticket surcharge, stadium rental fees, parking fees, naming rights, and any additional miscellaneous fees and charges.

Assumptions: Revenues in this category represent 45 percent of the total fiscal year 2013 projections for this fund. Fees/rates include: ticket surcharge at \$1.00 each, stadium rental fees at \$250,000 annually, 50 percent of the net revenues for parking, naming rights at anything over \$350,000 (first \$350,000 goes to the Braves organization). In 2010 the Braves sold the naming rights, and 2011 was the first full year in which the County received naming rights revenue.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 799,559	17.3%
11 Actuals	\$ 1,012,678	26.7%
12 Unaudited	\$ 996,024	-1.6%
13 Budgeted	\$ 981,052	-1.5%

Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: No revenues were budgeted for investment income in 2013. The interest dividends are projected based on available cash in conjunction with current economic indicators.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 168	-20.0%
11 Actuals	\$ 86	-49.0%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

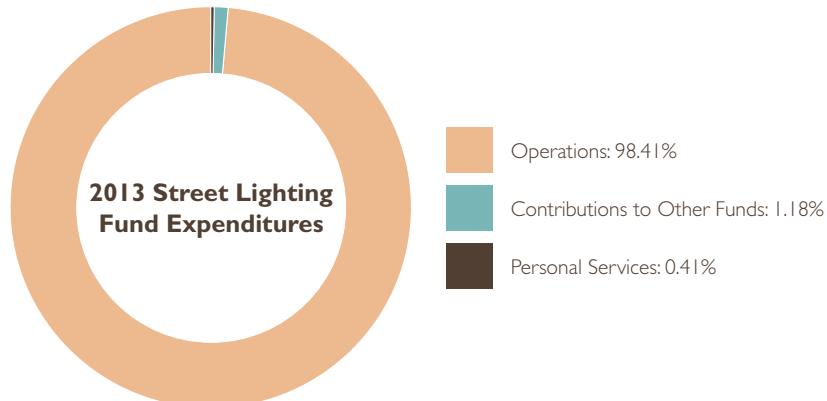
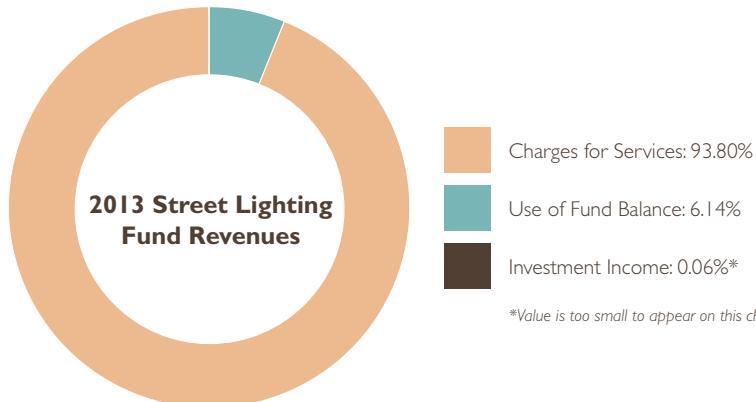


Street Lighting Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual*	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	-	4,110,810	3,419,542	2,993,285	
Revenues					
Charges for Services	-	6,155,821	6,278,745	6,961,294	10.9%
Investment Income	-	2,390	1,650	4,500	172.8%
Total	-	6,158,211	6,280,395	6,965,794	10.9%
Use of Fund Balance	-	-	-	456,046	-
Total Revenues	-	6,158,211	6,280,395	7,421,840	18.2%
Expenditures					
Personal Services	-	30,355	30,638	30,281	-1.2%
Operations	-	6,757,520	6,589,080	7,304,019	10.9%
Contributions to Other Funds	-	61,604	86,934	87,540	0.7%
Total Expenditures	-	6,849,479	6,706,652	7,421,840	10.7%
Balance December 31	-	3,419,542	2,993,285	2,537,239	

* In 2011 this fund was reclassified from a Tax-Related Fund to a Special Revenue Fund to more accurately reflect the nature of the fund.



Street Lighting Fund

Revenue Definitions and Assumptions

The Street Lighting Fund activity was previously reported as a Tax-Related Fund, but to more accurately reflect the nature of the fund, it has been reclassified as a Special Revenue Fund as part of the 2011 Reconciliation Budget process.

Charges for Services

Definition: This revenue is a special assessment levied against properties benefiting from street light services. The Board of Commissioners sets the rates. This fee is billed and collected in conjunction with the property tax bills.

Assumptions: This category represents 94 percent of the total fiscal year 2013 Street Lighting Fund revenues. These revenues are adjusted yearly to reflect the actual costs of the program. Rates are classified across eight categories using front footage.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
11 Actuals	\$ 6,155,821	—
12 Unaudited	\$ 6,278,745	2.0%
13 Budgeted	\$ 6,961,294	10.9%



Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Due to economic conditions, a lower interest rate environment, and available cash, the adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

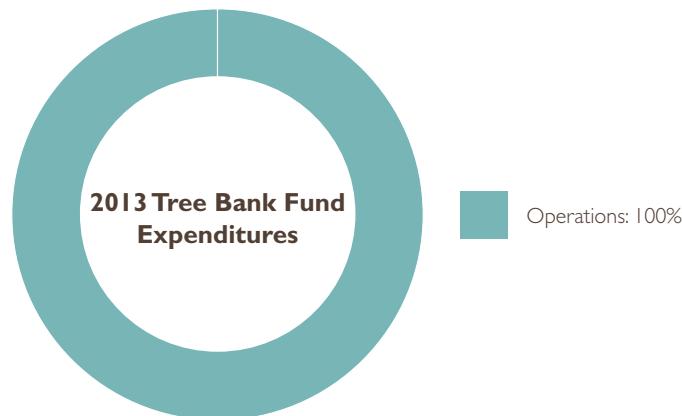
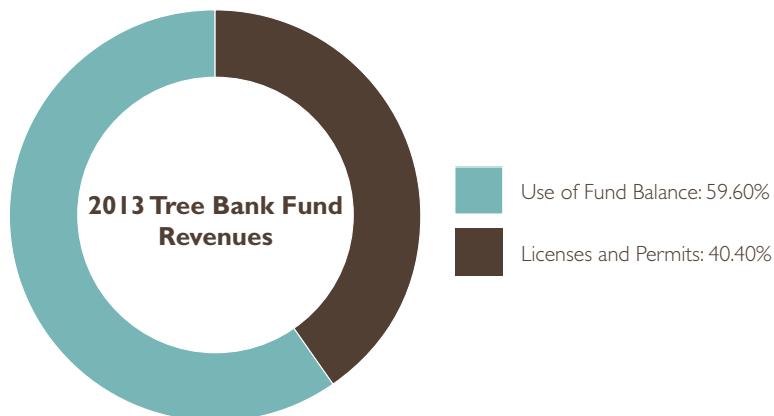
Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
11 Actuals	\$ 2,390	—
12 Unaudited	\$ 1,650	-31.0%
13 Budgeted	\$ 4,500	172.8%

Tree Bank Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	20,805	38,102	60,308	62,308	
Revenues					
Licenses and Permits	17,280	22,184	2,000	12,120	506.0%
Investment Income	17	22	-	-	-
Total	17,297	22,206	2,000	12,120	506.0%
Use of Fund Balance	-	-	-	17,880	-
Total Revenues	17,297	22,206	2,000	30,000	1400.0%
Expenditures					
Operations	-	-	-	30,000	-
Total Expenditures	-	-	-	30,000	-
Balance December 31	38,102	60,308	62,308	44,428	



Tree Bank Fund

Revenue Definitions and Assumptions

Licenses and Permits

Definition: Revenues in this category are received through a contribution, in accordance with the *Gwinnett County Buffer, Landscape, and Tree Ordinance*, from developers or builders for tree preservation and replacement when trees are removed for developing or building purposes. As part of the reconciliation process, the revenues received will be reviewed and budgets adjusted, as necessary.

Assumptions: The revenues in this category are conservatively projected.

Licenses and Permits History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 17,280	-16.9%
11 Actuals	\$ 22,184	28.4%
12 Unaudited	\$ 2,000	-91.0%
13 Budgeted	\$ 12,120	506.0%

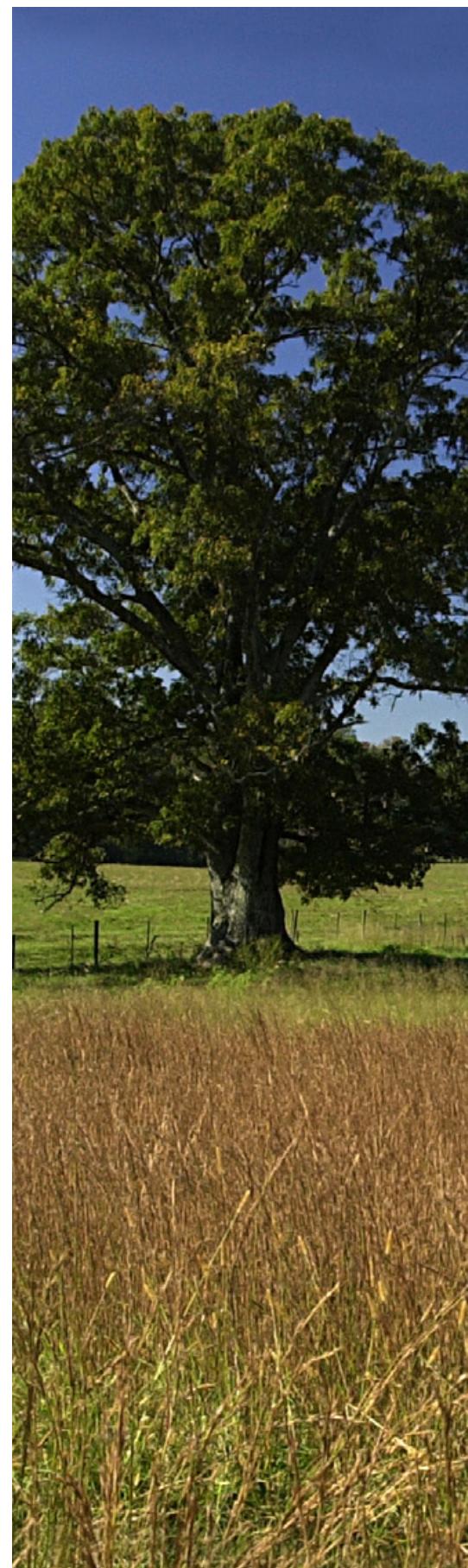
Investment Income

Definition: Revenues in this category consist primarily of interest dividends.

Assumptions: The interest dividends are projected based on current total projected revenues in conjunction with current economic indicators.

Investment Income History and Projections

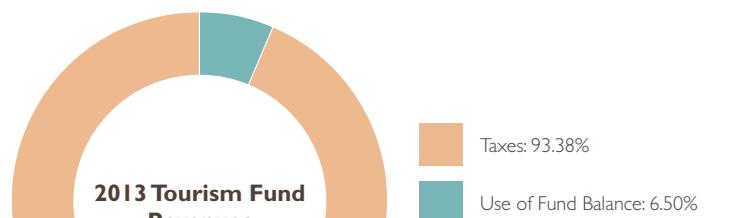
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 17	266.9%
11 Actuals	\$ 22	28.8%
12 Unaudited	—	-100.0%
13 Budgeted	—	—



Tourism Fund

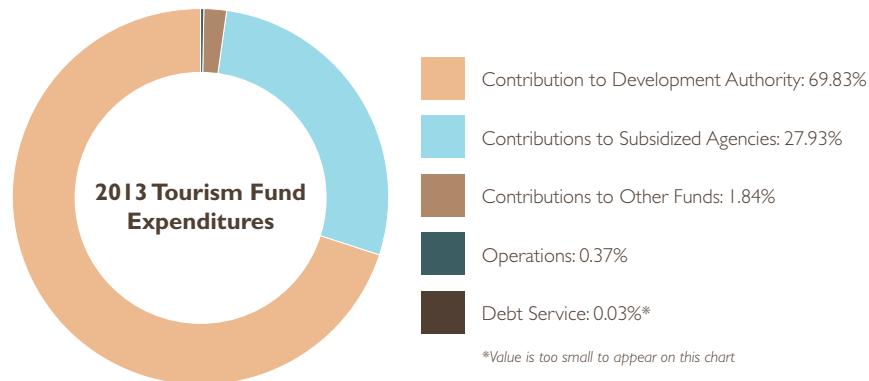
Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Balance January 1	2,767,663	1,451,718	6,701,633	6,453,732	
Revenues					
Taxes	6,057,438	6,566,638	6,662,699	6,606,080	-0.8%
Charges for Services	357	-	-	100	-
Investment Income	652	4,677	17,350	8,616	-50.3%
Other Financing Sources	1,189,373	4,844,206	-	-	-
Total	7,247,820	11,415,521	6,680,049	6,614,796	-1.0%
Use of Fund Balance	-	-	-	460,066	-
Total Revenues	7,247,820	11,415,521	6,680,049	7,074,862	5.9%
Expenditures					
Operations	1,144	24,566	23,017	26,210	13.9%
Debt Service	800	-	2,000	2,000	0.0%
Contributions to Other Funds	-	114,713	95,306	130,117	36.5%
Contribution to Development Authority	6,719,867	3,887,430	4,949,255	4,940,455	-0.2%
Contributions to Subsidized Agencies	1,760,291	1,904,463	1,858,372	1,976,080	6.3%
Contributions to Capital and Capital Outlay	81,663	234,434	-	-	-
Total Expenditures	8,563,765	6,165,606	6,927,950	7,074,862	2.1%
Balance December 31	1,451,718	6,701,633	6,453,732	5,993,666	



- █ Taxes: 93.38%
- █ Use of Fund Balance: 6.50%
- █ Investment Income: 0.12%*

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Tourism Fund

Revenue Definitions and Assumptions

Taxes

Definition: This category accounts for revenues collected from the 7 percent hotel/motel tax. These revenues are collected on a monthly basis from each hotel or motel in Gwinnett County. According to state law, a portion of this tax must be set aside for the promotion of tourism.

Assumptions: Historically, hotel/motel tax has represented an overwhelming majority of the revenue for this fund. In 2012 revenue was received as a result of online hotel/motel tax litigation. Since 2010 this revenue has demonstrated stability. However, the 2013 hotel/motel revenues were budgeted conservatively. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 6,057,438	7.8%
11 Actuals	\$ 6,566,638	8.4%
12 Unaudited	\$ 6,662,699	1.5%
13 Budgeted	\$ 6,606,080	-0.8%

Charges for Services

Definition: Revenues in this category consist of fees charged for miscellaneous services.

Assumptions: 2013 revenues were budgeted conservatively and will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

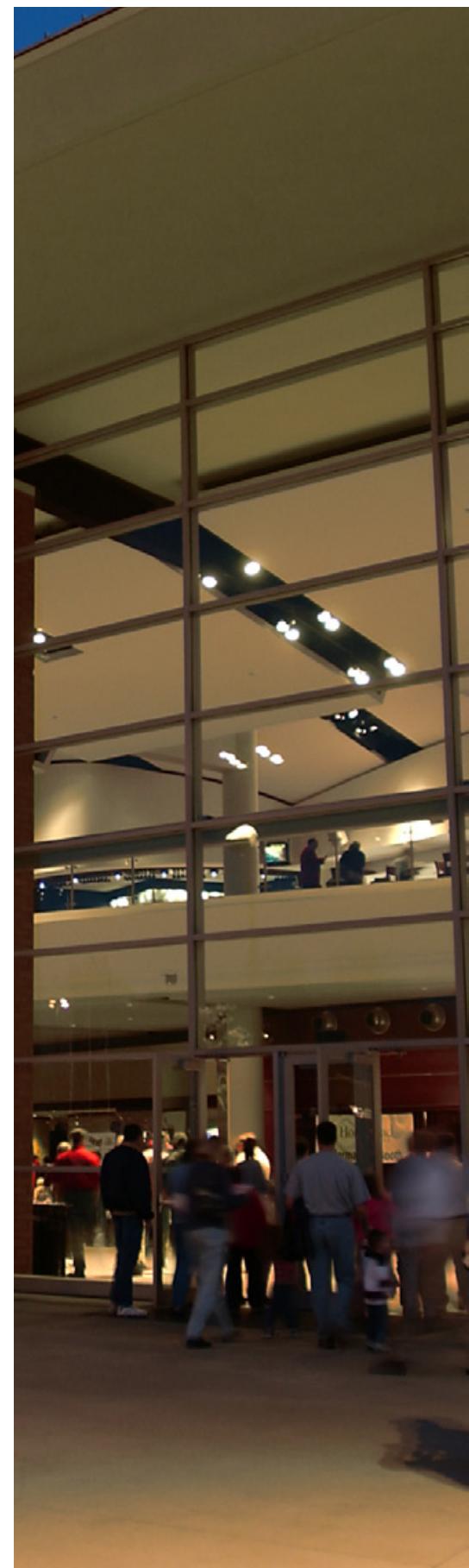
Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 357	—
11 Actuals	—	-100.0%
12 Unaudited	—	—
13 Budgeted	\$ 100	—

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: This category represents less than 1 percent of the total fiscal year 2013 Tourism Fund revenues. Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. Investment income for Tourism Fund was budgeted conservatively in 2013. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.



Tourism Fund

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 652	34.3%
11 Actuals	\$ 4,677	617.8%
12 Unaudited	\$ 17,350	271.0%
13 Budgeted	\$ 8,616	-50.3%

Other Financing Sources

Definition: This category includes revenues transferred from other funds or asset disposals of government. In both 2010 and 2011, revenue in this category was due to a contribution from the Tourism Sustainability Fund. In 2011 the Tourism and the Tourism Sustainability Funds were combined.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 1,189,373	—
11 Actuals	\$ 4,844,206	307.3%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

Tourism Sustainability Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget*	% Chg. 12-13
Balance January 1	6,022,961	4,842,711	-	-	-
Revenues					
Investment Income	9,123	1,495	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenues	9,123	1,495	-	-	-
Expenditures					
Contributions to Other Funds	1,189,373	4,844,206	-	-	-
Total Expenditures	1,189,373	4,844,206	-	-	-
Balance December 31	4,842,711	-	-	-	-

* Fund was closed at the end of fiscal year 2011.



Tourism Sustainability Fund

Revenue Definitions and Assumptions

This fund was closed in 2011, and the remaining balance was transferred to the Tourism Fund.

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 9,123	-19.2%
11 Actuals	\$ 1,495	-83.6%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

Operating Enterprise Funds

Operating Enterprise Funds

Definitions

The **Enterprise Fund Group** consists of funds that are financed and operated in a manner similar to the private sector. The County provides goods and services to the public, charging user fees to recover the cost of operation.

Budget Basis

Budgets for proprietary fund types are adopted on the full accrual basis of accounting with the following exceptions:

- a) Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;
- b) Debt service and capital lease principal payments are treated as expenses in the annual operating budget;
- c) Depreciation expense is not recognized in the annual operating budget; and
- d) Capital purchases are recognized in the annual operating budget.

Under the full accrual basis of accounting transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

Operating Enterprise Funds

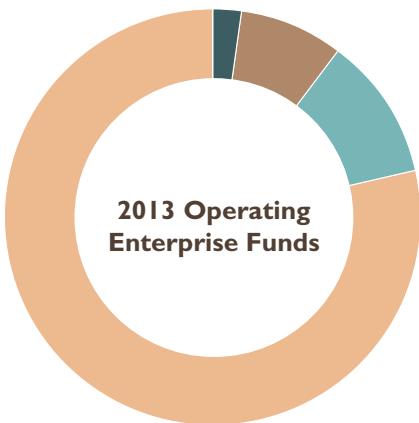
The **Airport Operating Fund** accounts for the operation and maintenance of the County airport, Briscoe Field. Revenues are generally derived from the rental of space and facilities.

The **Local Transit Operating Fund** accounts for the operation and maintenance of the transit system. Revenues are received from fares and a contribution from the General Fund.

The **Solid Waste Operating Fund** accounts for the operations provided as a result of the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services.

The **Stormwater Operating Fund** supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

The **Water and Sewer Operating Fund** supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. This fund supports the water and sewer operations of the Department of Water Resources, including debt service payments for outstanding bonds. A portion of the fund's revenues are transferred monthly to the Renewal and Extension Capital Fund for the Water and Sewer Capital Improvement Program.



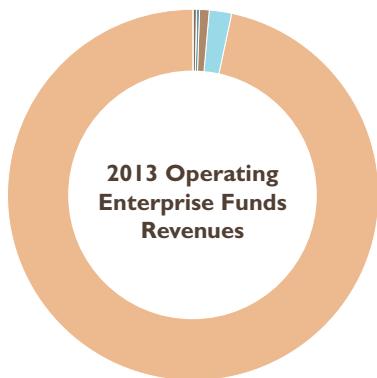
	Water and Sewer: 78.40%
	Solid Waste: 11.18%
	Stormwater: 8.11%
	Local Transit: 2.08%
	Airport: 0.23%*

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Operating Enterprise Funds

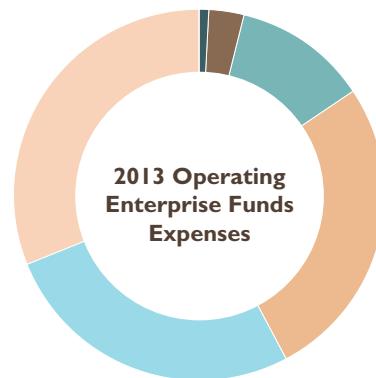
Revenues and Expenses FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Taxes	969,624	126,503	131,965	764,000	478.9%
Charges for Services	299,879,047	335,128,690	348,032,851	364,145,585	4.6%
Investment Income	115,183	337,924	291,526	284,659	-2.4%
Contributions and Donations	6,481,929	5,754,744	10,161,210	7,022,000	-30.9%
Miscellaneous	3,480,585	(1,395,253)	2,299,037	1,260,675	-45.2%
Other Financing Sources	5,305,619	2,799,286	3,360,056	2,765,574	-17.7%
Total	316,231,987	342,751,894	364,276,645	376,242,493	3.3%
Use of Net Position	-	-	-	750,000	-
Total Revenues	316,231,987	342,751,894	364,276,645	376,992,493	3.5%
Expenses					
Personal Services	40,584,179	40,831,421	50,044,647	43,971,991	-12.1%
Operations	84,706,985	106,975,212	100,783,191	116,378,543	15.5%
Debt Service	89,642,248	91,038,722	96,142,799	101,157,422	5.2%
Contributions to Other Funds	10,958,086	9,955,586	10,697,791	11,181,919	4.5%
Transfers to Renewal and Extension	82,468,340	81,811,337	91,993,000	100,560,995	9.3%
Reserves and Contingencies	-	-	-	175,000	-
Total	308,359,838	330,612,278	349,661,428	373,425,870	6.8%
Working Capital Reserve	-	-	-	3,566,623	-
Total Expenses	308,359,838	330,612,278	349,661,428	376,992,493	7.8%



Charges for Services: 96.59%
Contributions and Donations: 1.86%
Other Financing Sources: 0.74%
Miscellaneous: 0.33%
Taxes: 0.20%*
Use of Net Position: 0.20%*
Investment Income: 0.08%*

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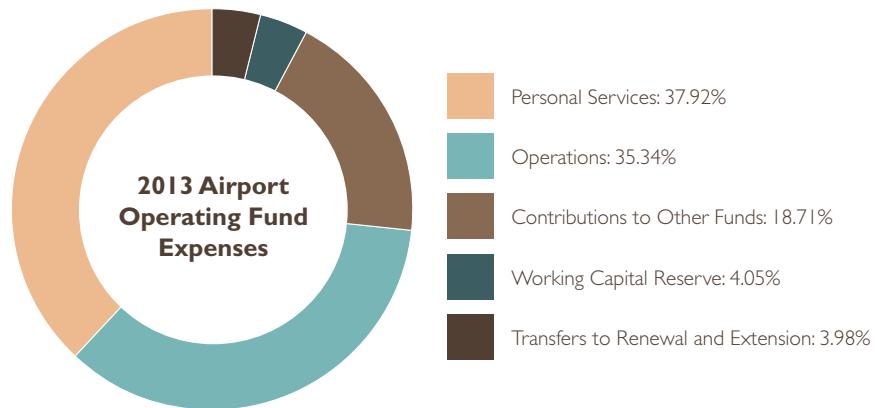
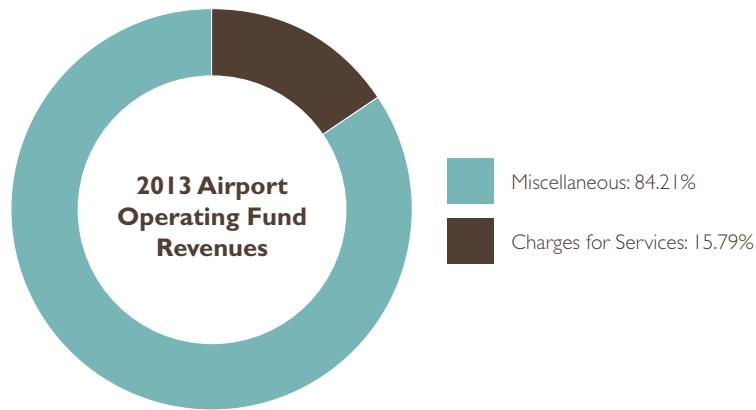
Operations: 30.87%
Debt Service: 26.83%
Transfers to Renewal and Extension: 26.67%
Personal Services: 11.66%
Contributions to Other Funds: 2.97%
Working Capital Reserve: 0.95%
Reserves and Contingencies: 0.05%*

*Value is too small to appear on this chart

Airport Operating Fund

Revenues and Expenses FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Charges for Services	145,227	134,823	141,706	139,000	-1.9%
Investment Income	160	167	-	-	0.0%
Miscellaneous – Rent	714,372	731,418	736,325	741,250	0.7%
Total Revenues	859,759	866,408	878,031	880,250	0.3%
Expenses					
Personal Services	308,062	313,203	334,364	333,839	-0.2%
Operations	234,452	241,030	231,932	311,058	34.1%
Transfers to Renewal and Extension	172,389	43,788	-	35,000	-
Contributions to Other Funds	90,733	148,940	157,178	164,668	4.8%
Total	805,636	746,961	723,474	844,565	16.7%
Working Capital Reserve	-	-	-	35,685	-
Total Expenses	805,636	746,961	723,474	880,250	21.7%



Airport Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues collected from a percentage of gross fees, fuel sales commissions, tie down revenues, and other miscellaneous fees and charges.

Assumptions: The revenues in this category represent nearly 16 percent of the total fiscal year 2013 projections for this fund.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 145,227	-1.4%
11 Actuals	\$ 134,823	-7.2%
12 Unaudited	\$ 141,706	5.1%
13 Budgeted	\$ 139,000	-1.9%



Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 160	79.9%
11 Actuals	\$ 167	4.2%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

Miscellaneous Revenue – Rent

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: This category represents approximately 84 percent of the total fiscal year 2013 projected revenues in this fund.

Rental History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 714,372	-0.2%
11 Actuals	\$ 731,418	2.4%
12 Unaudited	\$ 736,325	0.7%
13 Budgeted	\$ 741,250	0.7%

Local Transit Operating Fund

Revenues and Expenses FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Charges for Services	4,274,478	3,597,801	3,862,307	4,221,568	9.3%
Investment Income	1,423	3,840	2,823	3,159	11.9%
Miscellaneous	125,453	(2,133,433)	148,412	26,375	-82.2%
Other Financing Sources	2,413,798	2,727,030	3,200,000	2,765,574	-13.6%
Total	6,815,152	4,195,238	7,213,542	7,016,676	-2.7%
Use of Net Position	-	-	-	750,000	
Total Revenues	6,815,152	4,195,238	7,213,542	7,766,676	7.7%
Expenses					
Personal Services	290,636	271,553	278,699	285,100	2.3%
Operations	4,974,711	6,616,944	6,378,347	7,269,102	14.0%
Contributions to Other Funds	63,408	199,467	203,146	212,474	4.6%
Total Expenses	5,328,755	7,087,964	6,860,192	7,766,676	13.2%



	Charges for Services: 54.35%
	Other Financing Sources: 35.61%
	Use of Net Position: 9.66%
	Miscellaneous: 0.34%
	Investment Income: 0.04%*

*Value is too small to appear on this chart



	Operations: 93.59%
	Personal Services: 3.67%
	Contributions to Other Funds: 2.74%

Local Transit Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: Revenues in this category consist primarily of fares for bus transportation within the local transit system.

Assumptions: The revenues in this category are approximately 54 percent of the total fiscal year 2013 projections for this fund. Fare increases approved in 2011 went into effect in January 2012. The rates are \$2.50/adult/one-way; \$1.25/senior citizen and disabled citizens/one-way.

Charges for Services Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 4,274,478	-1.0%
11 Actuals	\$ 3,597,801	-15.8%
12 Unaudited	\$ 3,862,307	7.4%
13 Budgeted	\$ 4,221,568	9.3%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: The adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 1,423	280.7%
11 Actuals	\$ 3,840	169.8%
12 Unaudited	\$ 2,823	-26.5%
13 Budgeted	\$ 3,159	11.9%

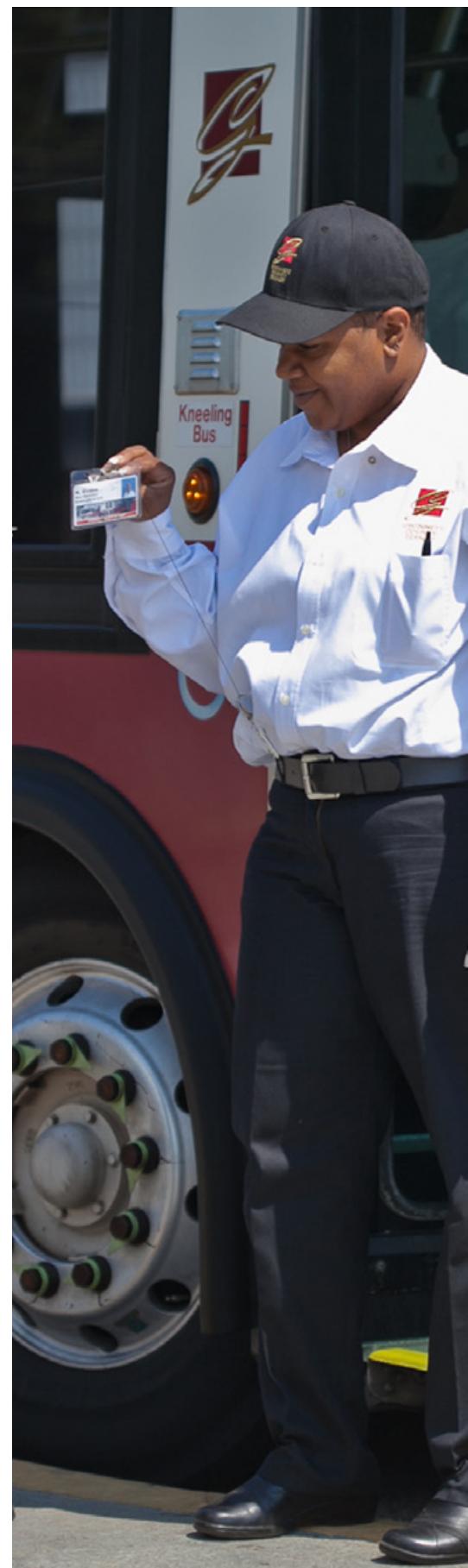
Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, reimbursement, and rebates.

Assumptions: This revenue represents less than 1 percent of fiscal year 2013 budgeted revenues in Local Transit Operating Fund. For Transportation, this revenue primarily consists of rebates.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 125,453	-65.0%
11 Actuals	\$ -2,133,433	-1,800.6%
12 Unaudited	\$ 148,412	107.0%
13 Budgeted	\$ 26,375	-82.2%





Local Transit Operating Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government. This category consists of funds contributed from the General Fund. The Local Transit Operating Fund is not self-supporting and is therefore subsidized by this contribution.

Assumptions: This category represents approximately 36 percent of the total fiscal year 2013 revenue projections for this fund. The projection for this contribution is based on the planned revenues and expenditures for this fund.

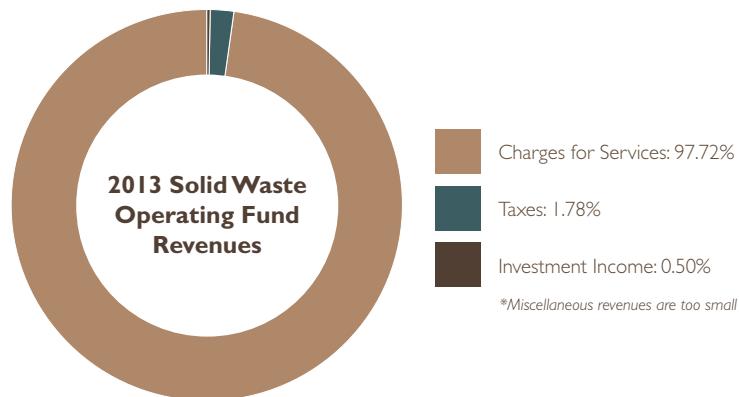
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 2,413,798	2.2%
11 Actuals	\$ 2,727,030	13.0%
12 Unaudited	\$ 3,200,000	17.3%
13 Budgeted	\$ 2,765,574	-13.6%

Solid Waste Operating Fund

Revenues and Expenses FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Taxes	874,208	126,503	131,965	764,000	478.9%
Charges for Services	19,883,208	41,002,440	42,864,424	42,003,740	-2.0%
Investment Income	50,667	274,658	209,188	215,000	2.8%
Miscellaneous	18	1,433	746	1,050	40.8%
Other Financing Sources	2,323,411	-	-	-	-
Total Revenues	23,131,512	41,405,035	43,206,323	42,983,790	-0.5%
Expenses					
Personal Services	237,359	379,423	674,381	773,342	14.7%
Operations	19,481,414	38,238,646	38,781,711	40,386,823	4.1%
Debt Service	234,365	-	-	-	-
Transfers to Renewal and Extension	-	-	176,000	75,000	-57.4%
Contributions to Other Funds	1,629,443	624,726	541,455	518,187	-4.3%
Total	21,582,581	39,242,795	40,173,547	41,753,352	3.9%
Working Capital Reserve	-	-	-	1,230,438	-
Total Expenses	21,582,581	39,242,795	40,173,547	42,983,790	7.0%



Solid Waste Operating Fund

Revenue Definitions and Assumptions

Taxes

Definition: Revenues in this category include franchise fees and delinquent interest received from commercial and residential solid waste haulers.

Assumptions: In July 2010, the residential solid waste franchise fee was eliminated and replaced by a residential service delivery contract. The rates for residential services are \$18.65 per month. Commercial service franchise fees are three percent of gross receipts.

Taxes History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 874,208	-21.5%
11 Actuals	\$ 126,503	-85.5%
12 Unaudited	\$ 131,965	4.3%
13 Budgeted	\$ 764,000	478.9%

Charges for Services

Definition: Revenues in this category are from residential solid waste fees.

Assumptions: This category represents 98 percent of the total fiscal year 2013 revenue projections. These numbers represent the implementation of the residential Solid Waste Plan.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 19,883,208	—
11 Actuals	\$ 41,002,440	102.3%
12 Unaudited	\$ 42,864,424	4.5%
13 Budgeted	\$ 42,003,740	-2.0%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. The budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 50,667	13639.4%
11 Actuals	\$ 274,658	442.1%
12 Unaudited	\$ 209,188	-23.8%
13 Budgeted	\$ 215,000	2.8%

Solid Waste Operating Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment.

Assumptions: There is wide variety in the amount of miscellaneous revenues. In 2013 miscellaneous revenue was budgeted as uncategorized revenue from commercial haulers.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 18	-99.7%
11 Actuals	\$ 1,433	8009.8%
12 Unaudited	\$ 746	-47.9%
13 Budgeted	\$ 1,050	40.8%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2013 no revenues were budgeted for this category. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 2,323,411	96.6%
11 Actuals	—	-100.0%
12 Unaudited	—	—
13 Budgeted	—	—



Stormwater Management Operating Fund

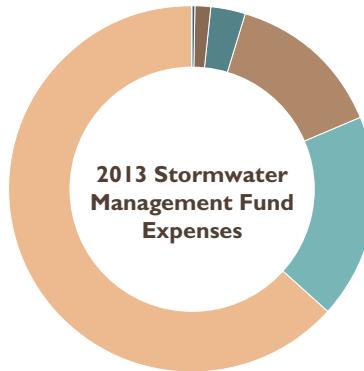
Revenues and Expenses FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Taxes	95,416	-	-	-	-
Charges for Services	30,365,851	30,520,558	31,110,151	30,314,277	-2.6%
Investment Income	13,523	11,894	13,809	16,500	19.5%
Miscellaneous	774,110	(239,730)	122,497	17,000	-86.1%
Other Financing Sources	328,946	5,222	20,213	-	-100.0%
Total Revenues	31,577,846	30,297,944	31,266,670	30,347,777	-2.9%
Expenses					
Personal Services	4,577,203	4,309,063	4,539,095	5,410,221	19.2%
Operations	3,283,634	4,291,452	3,228,953	4,233,479	31.1%
Debt Service	-	241,004	361,506	361,506	0.0%
Transfers To Renewal and Extension	26,151,705	18,291,549	19,517,000	19,208,176	-1.6%
Contributions to Other Funds	838,916	684,304	1,090,470	986,248	-9.6%
Reserves and Contingencies	-	-	-	75,000	-
Total	34,851,458	27,817,372	28,737,024	30,274,630	5.4%
Working Capital Reserve	-	-	-	73,147	-
Total Expenses	34,851,458	27,817,372	28,737,024	30,347,777	5.6%



- Charges for Services: 99.89%
- Miscellaneous: 0.06%*
- Investment Income: 0.05%*

*Value is too small to appear on this chart



- Transfers To Renewal and Extension: 63.29%
- Personal Services: 17.83%
- Operations: 13.95%
- Contributions to Other Funds: 3.25%
- Debt Service: 1.19%
- Reserves and Contingencies: 0.25%
- Working Capital Reserve: 0.24%*

*Value is too small to appear on this chart

Stormwater Management Operating Fund

Revenue Definitions and Assumptions

Tax Revenues

Definition: Previously, revenues in this category consisted primarily of delinquent interest.

Assumptions: In 2013 these revenues have been recorded to Charges for Services.

Tax Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 95,416	39.0%
11 Actuals	—	-100.0%
12 Unaudited	—	—
13 Budgeted	—	—

Charges for Services

Definition: This category consists of funds received due to an agreement between the County and each city for their stormwater drainage and discharge and from fees charged to property owners in unincorporated Gwinnett County for Stormwater Utility fees.

Assumptions: This category represents more than 99 percent of the total fiscal year 2013 projected revenue for this fund. Beginning in fiscal year 2006, property owners in unincorporated Gwinnett County were charged \$0.77 per 100 square feet of impervious surface to help defray the cost to maintain, repair, and replace stormwater infrastructure in the unincorporated areas of the County. In fiscal year 2007, this rate increased to \$1.41 per 100 square feet to \$2.01 in fiscal year 2008, and again to \$2.46 in fiscal year 2009.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 30,365,851	3.2%
11 Actuals	\$ 30,520,558	0.5%
12 Unaudited	\$ 31,110,151	1.9%
13 Budgeted	\$ 30,314,277	-2.6%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: The revenues in this fund represent less than 1 percent of the total projections for fiscal year 2013 in this fund. Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.





Stormwater Management Operating Fund

Revenue Definitions and Assumptions

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 13,523	-15.6%
11 Actuals	\$ 11,894	-12.0%
12 Unaudited	\$ 13,809	16.1%
13 Budgeted	\$ 16,500	19.5%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: The revenues in this fund represent less than 1 percent of the total projections for fiscal year 2013 in this fund. The large amount received in fiscal year 2010 in this category relates to reimbursement for damaged property. Historically, this category has generated minimal revenue.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 774,110	562030.8%
11 Actuals	-\$ 239,730	-131.0%
12 Unaudited	\$ 122,497	151.1%
13 Budgeted	\$ 17,000	86.1%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2011 other financing sources consisted of transfers-in from Grant related funds. In 2013 no revenues were budgeted for this category. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 328,946	1414.3%
11 Actuals	\$ 5,222	-98.4%
12 Unaudited	\$ 20,213	287.0%
13 Budgeted	—	-100.0%

Water and Sewer Operating Fund

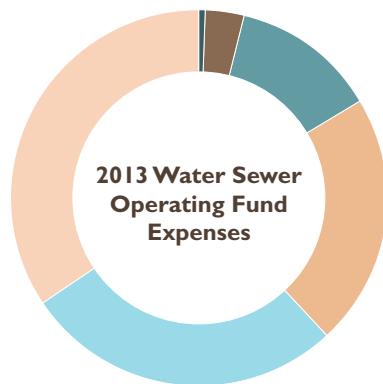
Revenues and Expenses FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Charges for Services	245,210,283	259,873,068	270,054,263	287,467,000	6.4%
Investment Income	49,410	47,365	65,706	50,000	-23.9%
Contributions and Donations	6,481,929	5,754,744	10,161,210	7,022,000	-30.9%
Miscellaneous	1,866,632	245,059	1,291,057	475,000	-63.2%
Other Financing Sources	239,464	67,034	139,843	-	+100.0%
Total Revenues	253,847,718	265,987,270	281,712,079	295,014,000	4.7%
Expenses					
Personal Services	35,170,919	35,558,179	44,218,108	37,169,489	-15.9%
Operations	56,732,774	57,587,140	52,162,248	64,178,081	23.0%
Debt Service	89,407,883	90,797,718	95,781,293	100,795,916	5.2%
Transfers to Renewal and Extension	56,144,246	63,476,000	72,300,000	81,242,819	12.4%
Contributions to Other Funds	8,335,586	8,298,149	8,705,542	9,300,342	6.8%
Reserves and Contingencies	-	-	-	100,000	-
Total	245,791,408	255,717,186	273,167,191	292,786,647	7.2%
Working Capital Reserve	-	-	-	2,227,353	-
Total Expenses	245,791,408	255,717,186	273,167,191	295,014,000	8.0%



Charges for Services: 97.44%
 Contributions and Donations: 2.38%
 Miscellaneous: 0.16%*
 Investment Income: 0.02%*

*Value is too small to appear on this chart



Debt Service: 34.18%
 Transfers to Renewal and Extension: 27.54%
 Operations: 21.75%
 Personal Services: 12.60%
 Contributions to Other Funds: 3.15%
 Working Capital Reserve: 0.75%
 Reserves and Contingencies: 0.03%*

*Value is too small to appear on this chart



Water and Sewer Operating Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists primarily of revenues from retail and wholesale sales of water and sewer services, along with miscellaneous water and sewer fees and permits. This category also includes fire hydrant rental fees and fire service pipe. The fire service pipe is a fire protection line equipped with an approved detector check meter, which is purchased and installed at the customer's expense. Water service connection charges based on water meter size are also included in this category.

Assumptions: This category represents 97 percent of the total fiscal year 2013 projected revenues for this fund. The revenue projections are based on the anticipated water and sewer sale levels. The Board of Commissioners traditionally enacts multi-year rate resolutions for Water and Sewer. Historically, these rate resolutions have coincided with the Capital Improvement Program. The most recent rate resolution was in 2009 and includes rate increases through 2015.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 245,210,283	15.2%
11 Actuals	\$ 259,873,068	6.0%
12 Unaudited	\$ 270,054,263	3.9%
13 Budgeted	\$ 287,467,000	6.4%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Investment income changes are primarily due to economic conditions, a lower interest rate environment, and available cash. The adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 49,410	-45.6%
11 Actuals	\$ 47,365	-4.1%
12 Unaudited	\$ 65,706	38.7%
13 Budgeted	\$ 50,000	-23.9%

Water and Sewer Operating Fund

Revenue Definitions and Assumptions

Contributions and Donations

Definition: Contributions and donations are financial resources generally provided by private contributors. Contributions from developers for System Development Charges (SDCs) are received in this category.

Assumptions: The revenues in this category represent approximately 2 percent of the budgeted Water and Sewer Operating Fund Revenues in 2013. These revenues are estimated based on economic conditions.

Contributions and Donations History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 6,481,929	103.0%
11 Actuals	\$ 5,754,744	-11.2%
12 Unaudited	\$ 10,161,210	76.6%
13 Budgeted	\$ 7,022,000	-30.9%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas – such as rental revenue from facilities and equipment, reimbursement, and rebates.

Assumptions: The revenues in this category represent less than 1 percent of the total fiscal year 2013 projections. In 2013 the amount budgeted reflects anticipated rebates.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 1,866,632	388.5%
11 Actuals	\$ 245,059	-86.9%
12 Unaudited	\$ 1,291,057	426.8%
13 Budgeted	\$ 475,000	-63.2%

Other Financing Sources

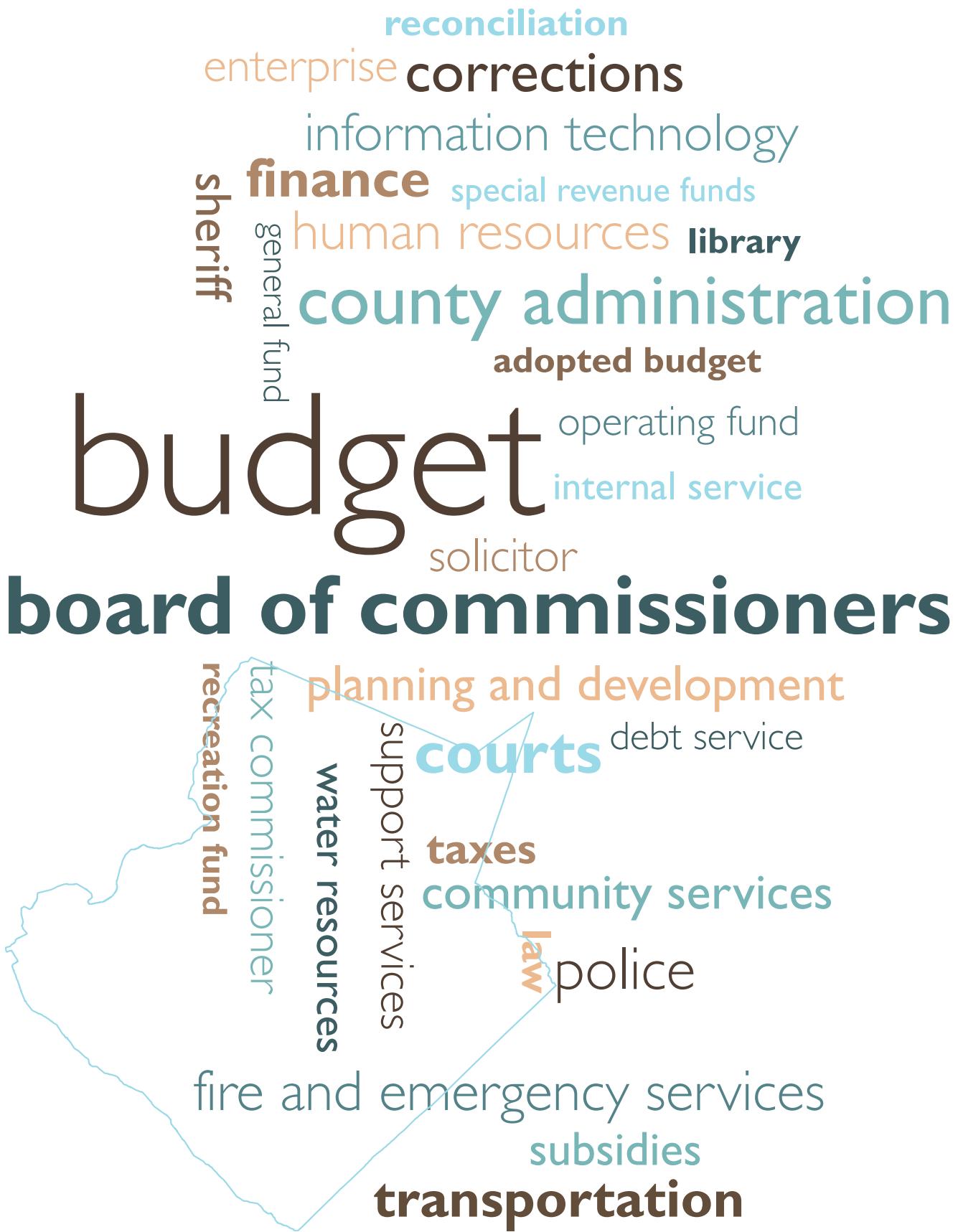
Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2013 no revenues were budgeted. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

Other Financing Sources Revenue History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 239,464	40.5%
11 Actuals	\$ 67,034	-72.0%
12 Unaudited	\$ 139,843	108.6%
13 Budgeted	—	-100.0%





Operating Internal Service Funds

Operating Internal Service Funds

Definitions

The **Internal Service Fund Group** consists of funds that account for the financing of goods or services provided by one department or agency of County government to another department or agency on a cost reimbursement basis.

Budget Basis

Budgets for proprietary fund types are adopted on the full accrual basis of accounting with the following exceptions:

- Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget;
- Debt service and capital lease principal payments are treated as expenses in the annual operating budget;
- Depreciation expense is not recognized in the annual operating budget; and
- Capital purchases are recognized in the annual operating budget.

Under the full accrual basis of accounting transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

Operating Internal Service Funds

The **Administrative Support Fund** accounts for the activities of all central support departments: Information Technology Services, Support Services, Human Resources, Law, Financial Services, with the exception of the Tax Assessor, and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded by indirect cost charges to all other funds receiving benefits.

The **Auto Liability Fund** accounts for all financial transactions related to the County's property, liability, and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third-party automobile claims for County vehicles only.

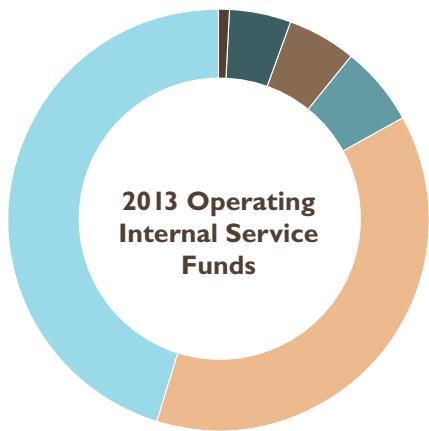
The **Fleet Management Fund** accounts for all financial transactions related to the maintenance of the County fleet. Revenues are derived from charges to the user departments for fuel, maintenance, repair, and insurance, plus a fixed flat rate surcharge per vehicle per month.

The **Group Self-Insurance Fund** accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions. The County portion of these contributions is a percentage of each department's employee salaries.

The **Risk Management Fund** accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs.

The **Vehicle Purchasing Fund** accumulated resources for the purchase of vehicles, and in accordance with Generally Accepted Accounting Principles, the balance in this fund was transferred to the Capital Vehicle Fund in 2011.

The **Workers' Compensation Fund** accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims. The fund provides protection to County employees for work-related injuries or illnesses.

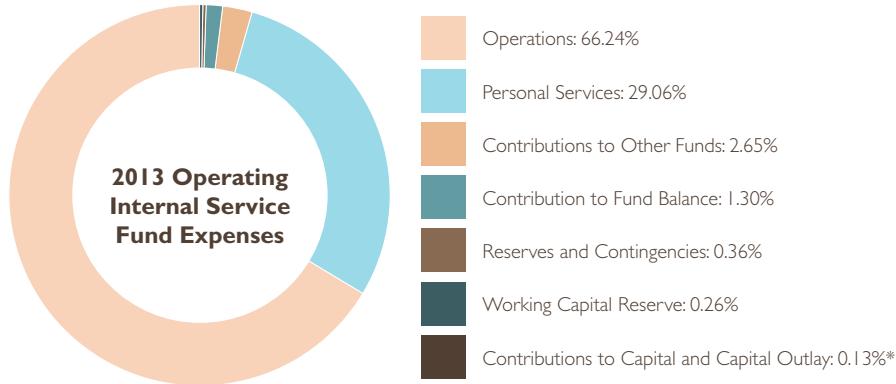
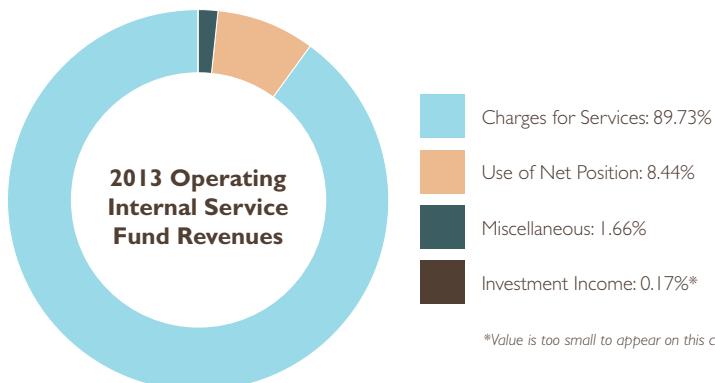


Administrative Support: 45.25%
Group Self-Insurance: 37.75%
Risk Management: 6.02%
Fleet Management: 5.28%
Workers' Compensation: 4.75%
Automobile Liability: 0.95%

Operating Internal Service Funds

Revenues and Expenditures FY 2010 – 2013

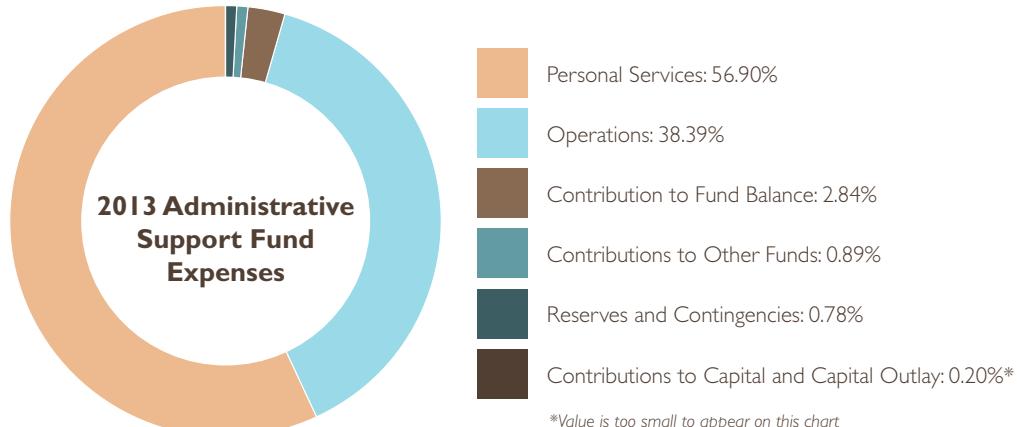
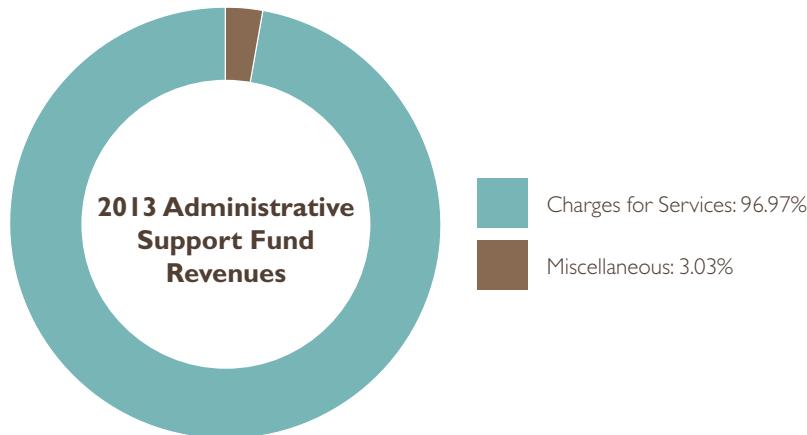
	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Charges for Services	52,351,896	49,515,315	115,728,907	100,391,505	-13.3%
Investment Income	412,630	369,616	248,784	192,315	-22.7%
Miscellaneous	823,640	291,468	2,350,238	1,853,049	-21.2%
Other Financing Source	16,358,694	-	-	-	-
Total	69,946,860	50,176,399	118,327,929	102,436,869	-13.4%
Use of Net Position	-	-	-	9,443,826	-
Total Revenues	69,946,860	50,176,399	118,327,929	111,880,695	-5.4%
Expenses					
Personal Services	3,200,303	3,091,628	31,580,540	32,511,865	2.9%
Operations	60,127,133	49,824,620	68,957,797	74,114,242	7.5%
Contributions to Other Funds	100,315	2,318,766	2,785,974	2,963,727	6.4%
Contributions to Capital and Capital Outlay	3,874,973	24,045,976	164,382	144,731	-12.0%
Reserves and Contingencies	-	-	-	400,000	-
Total:	67,302,724	79,280,990	103,488,693	110,134,565	6.4%
Working Capital Reserve	-	-	-	287,539	-
Contribution to Fund Balance	-	-	-	1,458,591	-
Total Expenses	67,302,724	79,280,990	103,488,693	111,880,695	8.1%



Administrative Support Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Charges for Services	-	-	51,383,100	49,727,737	-3.2%
Miscellaneous	-	-	1,798,234	1,555,049	-13.5%
Total Revenues	-	-	53,181,334	51,282,786	-3.6%
Expenditures					
Personal Services	-	-	28,295,286	29,177,955	3.1%
Operations	-	-	19,974,613	19,685,056	-1.4%
Contributions to Other Funds	-	-	345,075	456,314	32.2%
Contribution to Capital and Capital Outlay	-	-	116,112	104,870	-9.7%
Reserves and Contingencies	-	-	-	400,000	-
Total	-	-	48,731,086	49,824,195	2.2%
Contribution to Fund Balance	-	-	-	1,458,591	-
Total Expenditures	-	-	48,731,086	51,282,786	5.2%



Administrative Support Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: As part of the 2012 budget process, the County implemented a cost allocation plan which is aimed at deriving the total cost of providing services. To implement the plan, a new internal service fund was created for 2012 called the Administrative Support Fund which contains the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners.

Assumptions: The central support activities are funded primarily by charges to all other funds receiving benefits based on a countywide central services cost allocation plan.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	\$ 51,383,100	—
13 Budgeted	\$ 49,727,737	-3.2%

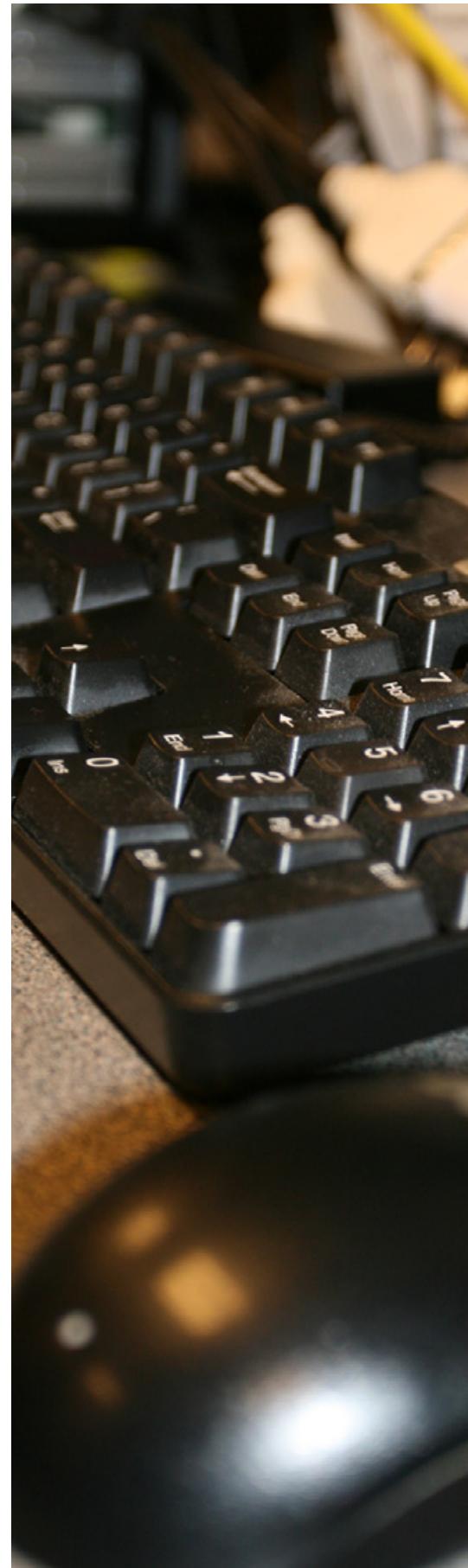
Miscellaneous Revenues

Definition: Revenues in this category consist primarily of revenues that are not clearly defined by other areas, such as rental revenue from facilities and equipment, and reimbursement.

Assumptions: This category represents 3 percent of the total fiscal year 2013 revenue projections for this fund. A majority of this revenue is derived from facility rentals and equipment. Previously, these revenues had been budgeted in the General Fund. The 2013 budget was based on historical trends.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	—	—
12 Unaudited	\$ 1,798,234	—
13 Budgeted	\$ 1,555,049	-13.5%



Auto Liability Fund

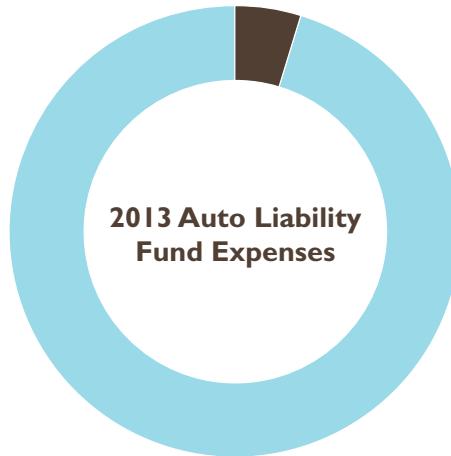
Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Charges for Services	-	1,000,001	799,999	1,000,022	25.0%
Investment Income	946	933	1,466	2,250	53.5%
Other Financing Sources	752,042	-	-	-	-
Total Revenues	752,988	1,000,934	801,465	1,002,272	25.1%
Use of Net Position	-	-	-	48,454	-
Total	752,988	1,000,934	801,465	1,050,726	31.1%
Expenses					
Operations	656,059	936,918	670,610	1,000,000	49.1%
Contributions to Other Funds	-	56,944	49,731	50,726	2.0%
Total Expenses	656,059	993,862	720,341	1,050,726	45.9%



- Charges for Services: 95.18%
- Use of Net Position: 4.61%
- Investment Income: 0.21%*

*Value is too small to appear on this chart



- Operations: 95.17%
- Contributions to Other Funds: 4.83%

Auto Liability Fund

Revenue Definitions and Assumptions

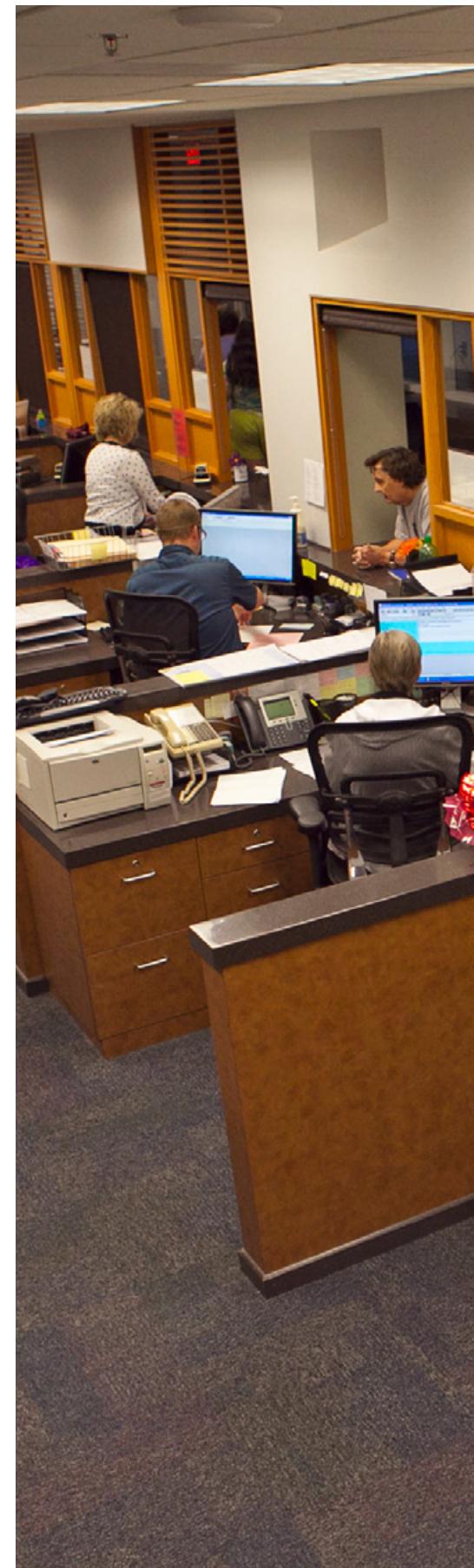
Charges for Services

Definition: Revenues in this category are received through contributions from all Gwinnett County funds.

Assumptions: These projections are based on the number of employees, actual claims, and property liability coverage for vehicles only.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 1,000,001	—
12 Unaudited	\$ 799,999	-20.0%
13 Budgeted	\$ 1,000,022	25.0%



Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 946	66.7%
11 Actuals	\$ 933	-1.4%
12 Unaudited	\$ 1,466	57.2%
13 Budgeted	\$ 2,250	53.5%

Other Financing Sources

Definition: This category includes revenues transferred from other funds and asset disposals of the government.

Assumptions: In 2013 no revenues were budgeted for this category.

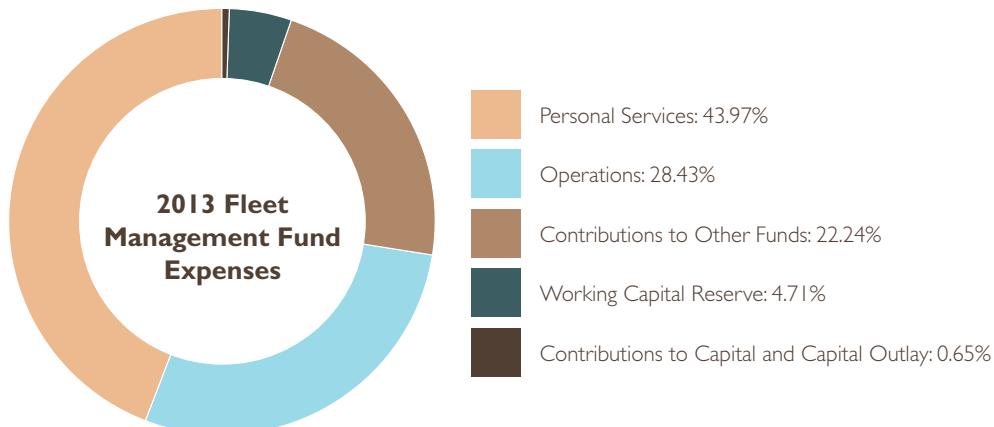
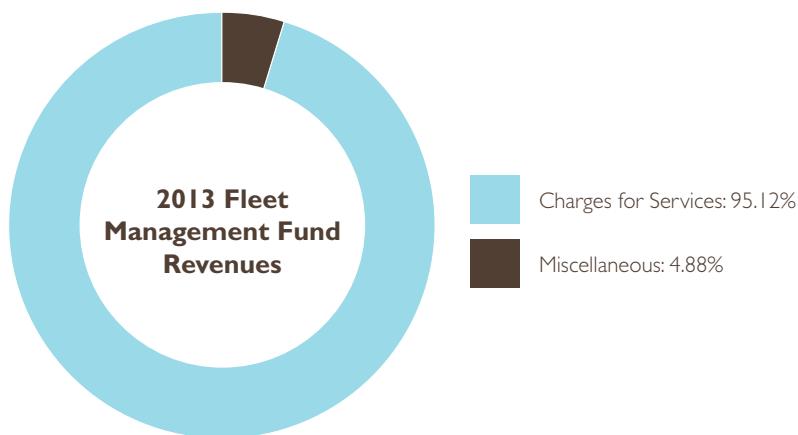
Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 752,042	4.0%
11 Actuals	—	-100.0%
12 Unaudited	—	—
13 Budgeted	—	—

Fleet Management Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Charges for Services	4,819,510	4,316,825	5,470,691	5,807,286	6.2%
Investment Income	1,325	792	-	-	-
Miscellaneous	329,557	244,832	344,283	298,000	-13.4%
Total Revenues	5,150,392	4,562,449	5,814,974	6,105,286	5.0%
Expenses					
Personal Services	2,569,688	2,485,917	2,581,694	2,683,753	4.0%
Operations	2,785,601	1,826,737	1,571,541	1,736,034	10.5%
Contributions to Other Funds	89,225	1,176,661	1,313,799	1,358,099	3.4%
Contributions to Capital and Capital Outlay	12,000	639,404	48,270	39,861	-17.4%
Total	5,456,514	6,128,719	5,515,304	5,817,747	5.5%
Working Capital Reserve	-	-	-	287,539	-
Total Expenses	5,456,514	6,128,719	5,515,304	6,105,286	10.7%



Fleet Management Fund

Revenue Definitions and Assumptions

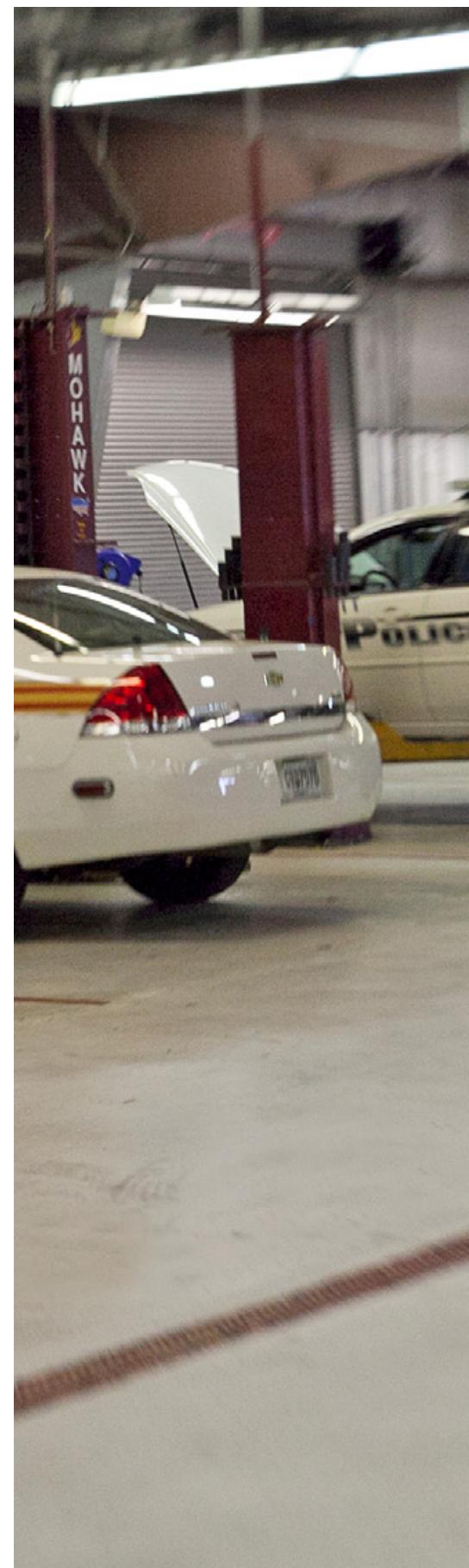
Charges for Services

Definition: Revenues in this category consist of contributions from internal and external customers (i.e., municipalities, Board of Education, etc.) to cover the operations of Fleet Management. These revenues consist of a fuel surcharge (5 percent) and parts/labor (\$80/hour labor) for repair and maintenance of vehicles.

Assumptions: Revenue projections for fuel surcharge and parts/labor for repair and maintenance of vehicles are based on prior history of revenues recognized.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 4,819,510	-10.3%
11 Actuals	\$ 4,316,825	-10.4%
12 Unaudited	\$ 5,470,691	26.7%
13 Budgeted	\$ 5,807,286	6.2%



Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2013 budget does not include an estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 1,325	133.6%
11 Actuals	\$ 792	-40.2%
12 Unaudited	—	-100.0%
13 Budgeted	—	—

Miscellaneous Revenues

Definition: Revenues in this category consist primarily of revenues not otherwise specified.

Assumptions: This category represents 5 percent of the total fiscal year 2013 revenue projections for this fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 329,557	113.4%
11 Actuals	\$ 244,832	-25.7%
12 Unaudited	\$ 344,283	40.6%
13 Budgeted	\$ 298,000	-13.4%

Group Self-Insurance Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Charges for Services	47,532,386	39,244,847	42,860,117	36,170,535	-15.6%
Investment Income	159,111	275,905	141,908	109,065	-23.1%
Miscellaneous	91,453	33,904	197,768	-	+100.0%
Total	47,782,950	39,554,656	43,199,793	36,279,600	-16.0%
Use of Net Position	-	-	-	5,300,282	-
Total Revenues	47,782,950	39,554,656	43,199,793	41,579,882	-3.7%
Expenses					
Personal Services	416,388	241,062	299,743	289,721	-3.3%
Operations	49,153,591	39,610,678	40,096,378	41,029,952	2.3%
Contributions to Other Funds	3,988	245,021	255,025	260,209	2.0%
Total Expenses	49,573,967	40,096,761	40,651,146	41,579,882	2.3%



*Value is too small to appear on this chart



Group Self-Insurance Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This category consists of revenues from contributions from all Gwinnett County funds as well as employees of the Gwinnett County Board of Commissioners.

Assumptions: These projections are based on employees' salaries. The premiums paid by employees vary according to type of coverage.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 47,532,386	-12.7%
11 Actuals	\$ 39,244,847	-17.4%
12 Unaudited	\$ 42,860,117	9.2%
13 Budgeted	\$ 36,170,535	-15.6%

Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 159,111	-4.2%
11 Actuals	\$ 275,905	73.4%
12 Unaudited	\$ 141,908	-48.6%
13 Budgeted	\$ 109,065	-23.1%

Miscellaneous Revenues

Definition: This revenue category consists of revenues that are not classified elsewhere.

Assumptions: The amount of revenue for this category varies over time. In 2013 no revenues were budgeted in the miscellaneous category. At reconciliation, actuals will be reviewed and a budget will be added, if appropriate.

Miscellaneous Revenues History and Projections

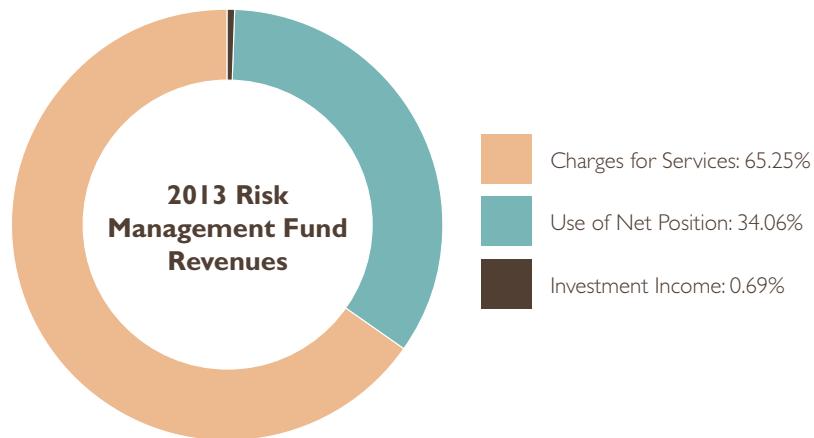
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 91,453	-36.8%
11 Actuals	\$ 33,904	-62.9%
12 Unaudited	\$ 197,768	483.3%
13 Budgeted	—	-100.0%



Risk Management Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Charges for Services	-	3,101,936	13,365,000	4,328,194	-67.6%
Investment Income	60,612	61,516	47,404	45,500	-4.0%
Miscellaneous	4,485	12,732	9,953	-	-100.0%
Other Financing Sources	6,973,802	-	-	-	-
Total	7,038,899	3,176,184	13,422,357	4,373,694	-67.4%
Use of Net Position	-	-	-	2,258,825	-
Total Revenues	7,038,899	3,176,184	13,422,357	6,632,519	-50.6%
Expenses					
Personal Services	214,227	318,726	342,896	299,161	-12.8%
Operations	3,686,744	4,219,649	3,922,135	5,510,458	40.5%
Contributions to Other Funds	7,102	829,656	807,222	822,900	1.9%
Total Expenses	3,908,073	5,368,031	5,072,253	6,632,519	30.8%



Risk Management Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are derived from charges to the user departments. In 2011 the budget and recording of revenues changed from Other Financing Sources to the Charges for Services category to better align with Generally Accepted Accounting Principles.

Assumptions: Revenue projections are based on the number of employees, actual claims, and property liability coverage.

Charges for Services History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	-100.0%
11 Actuals	\$ 3,101,936	—
12 Unaudited	\$ 13,365,000	330.9%
13 Budgeted	\$ 4,328,194	-67.6%



Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 60,612	7.3%
11 Actuals	\$ 61,516	1.5%
12 Unaudited	\$ 47,404	-22.9%
13 Budgeted	\$ 45,500	-4.0%

Miscellaneous Revenues

Definition: This category represents revenues that are not clearly defined by other areas.

Assumptions: For the Risk Management Fund, these revenues are primarily derived from reimbursements for damaged property.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 4,485	7225.5%
11 Actuals	\$ 12,732	183.9%
12 Unaudited	\$ 9,953	-21.8%
13 Budgeted	—	-100.0%



Risk Management Fund

Revenue Definitions and Assumptions

Other Financing Sources

Definition: This category includes revenues transferred from other funds. In 2011 the budget and recording of revenues changed from the Other Financing Sources to Charges for Services category to better align to Generally Accepted Accounting Principles.

Assumptions: Since these revenues are now recorded in Charges for Services, no revenues were budgeted in this category for 2013.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 6,973,802	7.2%
11 Actuals	—	-100.0%
12 Unaudited	—	—
13 Budgeted	—	—

Vehicle Purchasing Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget*	% Chg. 12-13
Revenues					
Investment Income	156,608	-	-	-	-
Miscellaneous	277,957	-	-	-	-
Other Finance Sources	4,663,755	-	-	-	-
Total Revenues	5,098,320	-	-	-	-
Expenses					
Operations	135,046	-	-	-	-
Contributions to Capital and Capital Outlay	3,862,973	23,406,572	-	-	-
Total Expenses	3,998,019	23,406,572	-	-	-

* Fund was closed at the end of fiscal year 2011.



Vehicle Purchasing Fund

Revenue Definitions and Assumptions

This fund was closed in 2011.

Investment Income

Definition: This revenue category consisted primarily of interest dividends through investment of the County's available cash. This fund accumulated resources for the purchase of vehicles, and in accordance with Generally Accepted Accounting Principles, the balance in this fund was transferred to the Capital Vehicle Replacement Fund in 2011. Thus, in 2012 no revenues were budgeted for this fund.

Assumptions: This fund accumulated resources for the purchase of vehicles and such, in accordance with Generally Accepted Accounting Principles, the balance in this fund was transferred to the Capital Vehicle Fund in 2011. Thus, in 2013 no revenues were budgeted for this fund.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 156,608	36.3%
11 Actuals	—	-100%
12 Unaudited	—	—
13 Budgeted	—	—

Miscellaneous Revenues

Definition: This revenue category consisted primarily of revenues not classified elsewhere. In 2013 no revenues were budgeted for this fund.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 277,957	77.1%
11 Actuals	—	-100%
12 Unaudited	—	—
13 Budgeted	—	—

Other Financing Sources

Definition: Revenues in this category consisted of contributions from all Gwinnett County funds, with the exception of Enterprise Funds and Special Revenue Funds. This fund accumulated resources for the purchase of vehicles, and in accordance with Generally Accepted Accounting Principles, the balance in the fund was transferred to the Capital Vehicle Replacement Fund in 2011. Thus, in 2013 no revenues were budgeted for the fund.

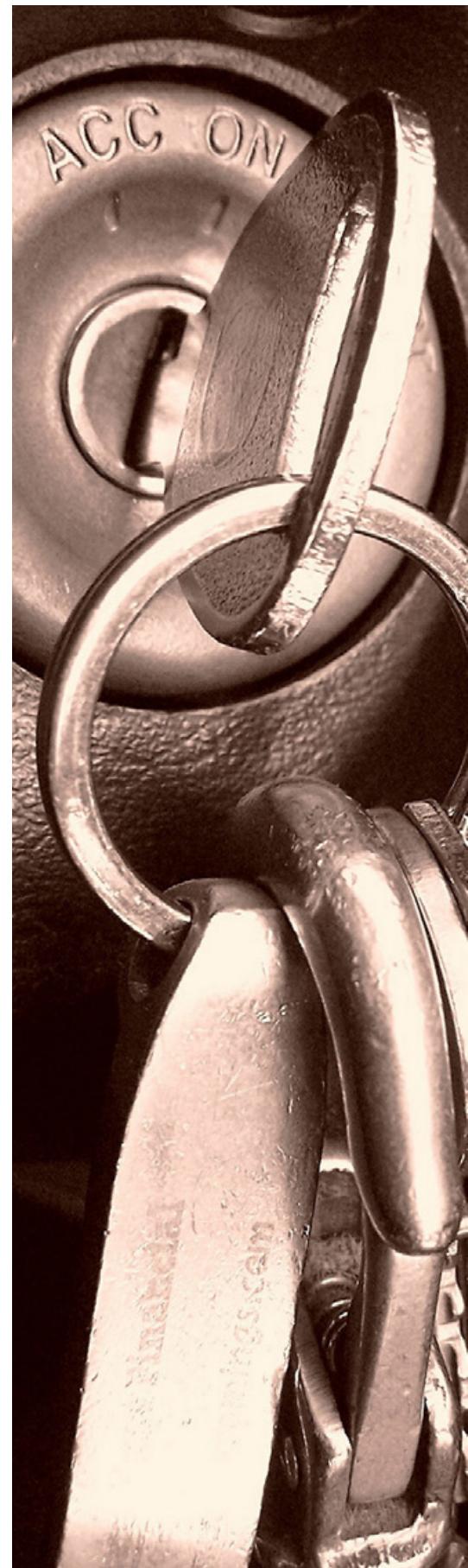
Vehicle Purchasing Fund

Revenue Definitions and Assumptions

Assumptions: The contributions were accounted for through vehicle depreciation using a straight-line depreciation calculation method. The decreases in fiscal year 2009 are due to the County's use of fund balance to pay for current year purchases.

Other Financing Sources History and Projections

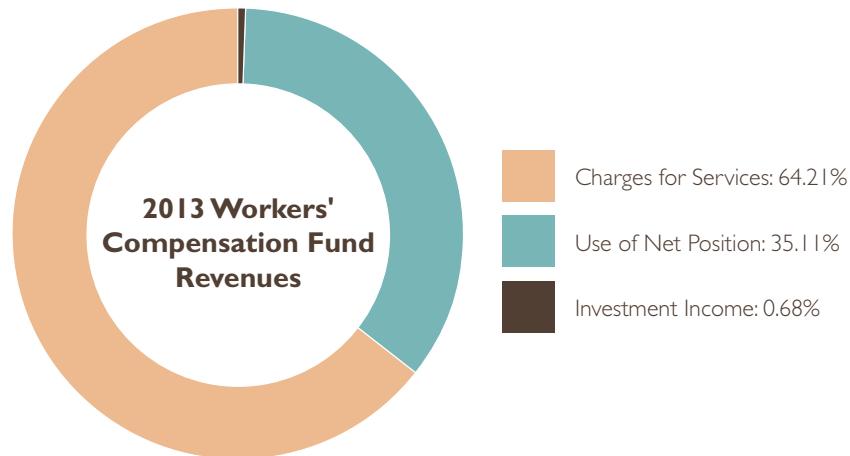
Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 4,663,755	472.6%
11 Actuals	—	-100%
12 Unaudited	—	—
13 Budgeted	—	—



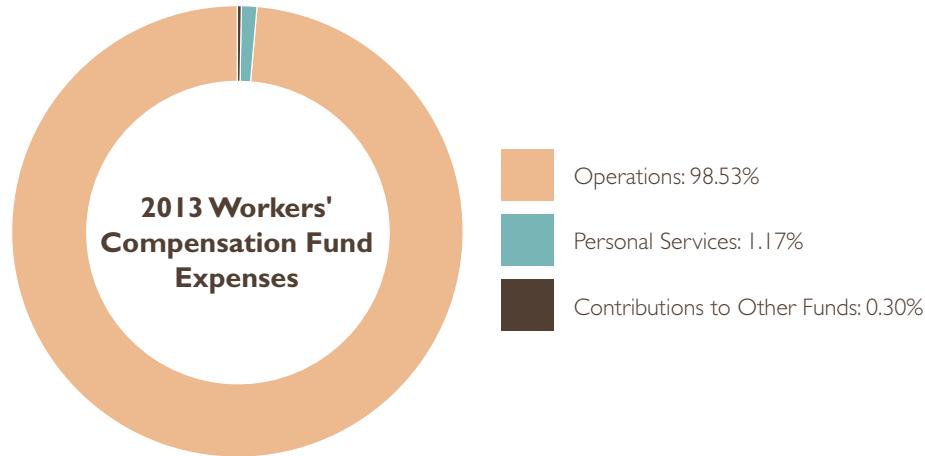
Workers' Compensation Fund

Revenues and Expenditures FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget	% Chg. 12-13
Revenues					
Charges for Services	-	1,851,706	1,850,000	3,357,731	81.5%
Investment Income	34,028	30,470	58,006	35,500	-38.8%
Miscellaneous	120,188	-	-	-	-
Other Financing Sources	3,969,095	-	-	-	-
Total Revenues	4,123,311	1,882,176	1,908,006	3,393,231	77.8%
Use of Net Position	-	-	-	1,836,265	-
Total	4,123,311	1,882,176	1,908,006	5,229,496	174.1%
Expenses					
Personal Services	-	45,923	60,921	61,275	0.6%
Operations	3,710,092	3,230,638	2,722,520	5,152,742	89.3%
Contributions to Other Funds	-	10,484	15,122	15,479	2.4%
Total Expenses	3,710,092	3,287,045	2,798,563	5,229,496	86.9%



 Charges for Services: 64.21%
 Use of Net Position: 35.11%
 Investment Income: 0.68%



Workers' Compensation Fund

Revenue Definitions and Assumptions

Charges for Services

Definition: This fund accounts for the transactions related to workers' compensation claims. Revenue is derived from the user departments based upon the number of employees and prior claims. In 2011 the budget and recording of revenues was changed from Other Financing Sources to Charges for Services to align more closely with Generally Accepted Accounting Principles.

Assumptions: These projections are based on the number of employees. The contribution is based on actual workers' compensation loss history from the affected funds.

Contributions from Other Funds History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	—	—
11 Actuals	\$ 1,851,706	—
12 Unaudited	\$ 1,850,000	-0.1%
13 Budgeted	\$ 3,357,731	81.5%

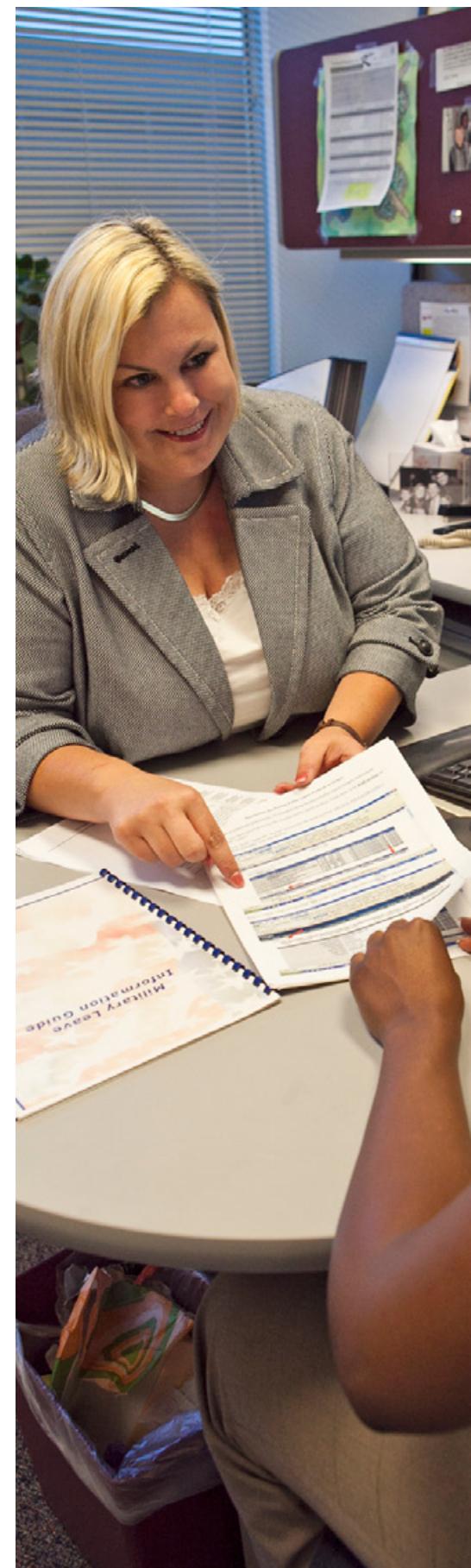
Investment Income

Definition: This revenue category consists primarily of interest dividends through investment of the County's available cash.

Assumptions: Due to changing economic conditions, a lower interest rate environment, and available cash, the adopted 2013 budget reflects a conservative estimate for investment income. This revenue will be evaluated at reconciliation to determine if it is appropriate to adjust the budget.

Investment Income History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 34,028	-21.0%
11 Actuals	\$ 30,470	-10.5%
12 Unaudited	\$ 58,006	90.4%
13 Budgeted	\$ 35,500	-38.8%





Workers' Compensation Fund

Revenue Definitions and Assumptions

Miscellaneous Revenues

Definition: Revenues in this category consist primarily of revenues not otherwise specified.

Assumptions: In 2013 no revenues were budgeted for this category.

Miscellaneous Revenues History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 120,188	—
11 Actuals	—	-100.0%
12 Unaudited	—	—
13 Budgeted	—	—

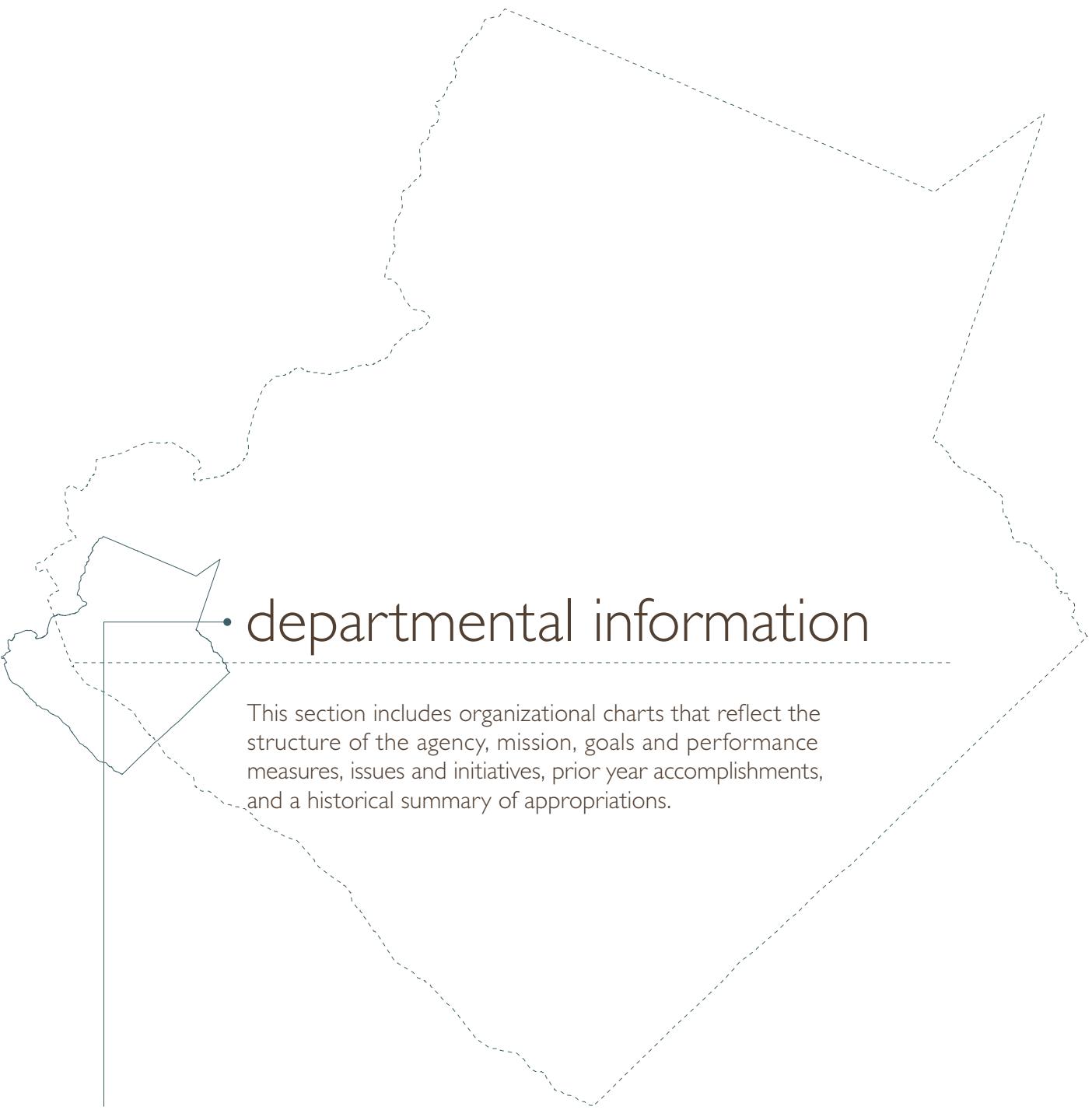
Other Financing Sources

Definition: This category includes revenues transferred from other funds. In 2011 the budget and recording of revenues has been changed from Other Financing Sources to Charges for Services to align more closely with Generally Accepted Accounting Principles.

Assumptions: Since these revenues are now recorded in Charges for Services, no revenues were budgeted in this category for 2013.

Other Financing Sources History and Projections

Fiscal Year	Revenue in Dollars	% Change from Prior FY
10 Actuals	\$ 3,969,095	-11.7%
11 Actuals	—	-100.0%
12 Unaudited	—	—
13 Budgeted	—	—



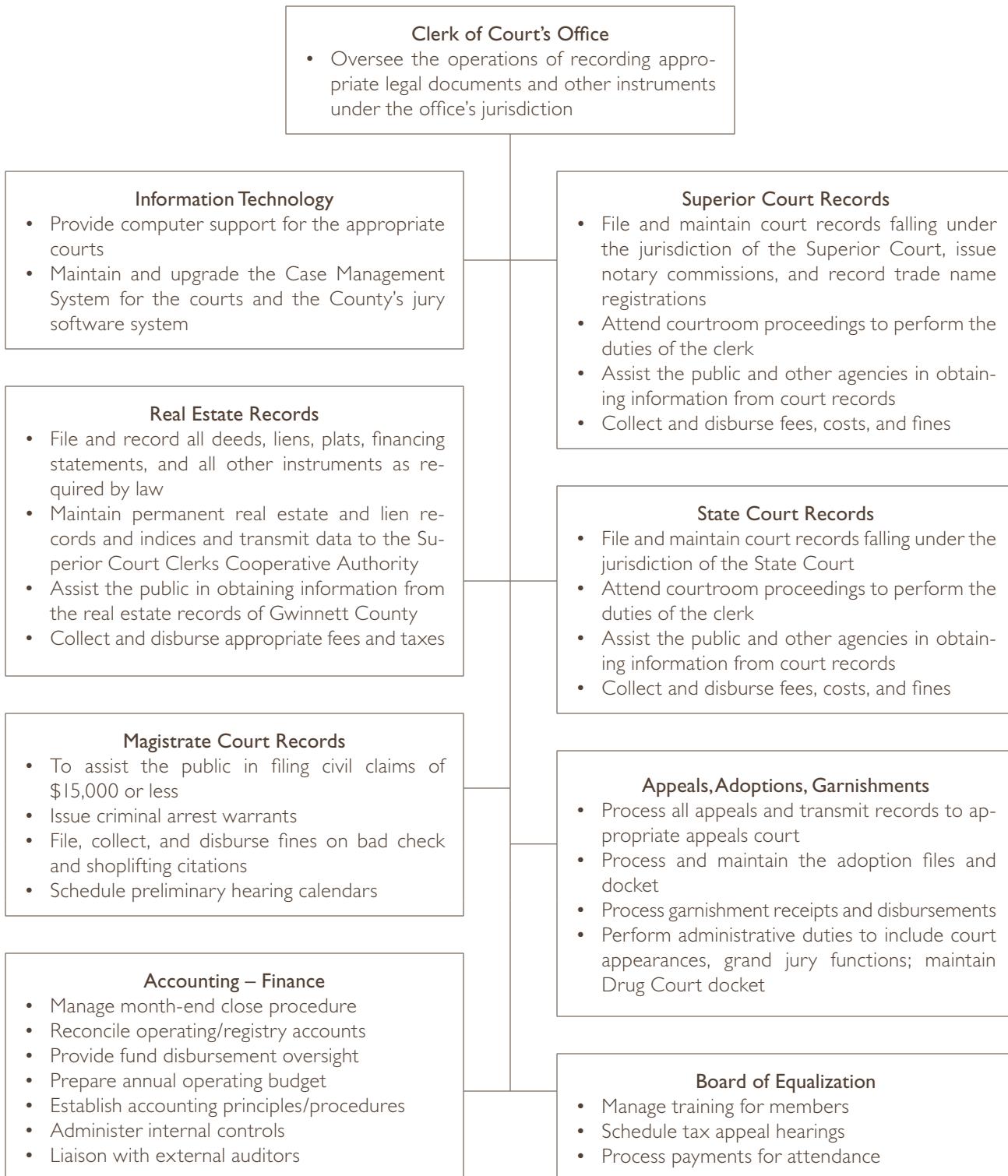
• departmental information

This section includes organizational charts that reflect the structure of the agency, mission, goals and performance measures, issues and initiatives, prior year accomplishments, and a historical summary of appropriations.

Clerk of Court:

Mission and Organizational Chart

To enter and record all orders, decrees, judgments, and other proceedings of the Superior, State, and Magistrate Courts of Gwinnett County, as well as other duties required by law.



Clerk of Court:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Clerk of Court (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- To process, file, and record work in a timely manner as prescribed by law.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Judicial cases filed	147,968	146,526	140,806	150,495
Property records recorded	200,997	222,977	230,649	262,005
Notary commissions/trade names used	4,377	4,387	4,940	5,515

- To provide friendly and prompt service to the public and court officials.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Deputy Clerks – Judicial Cases	88	88	86	86
Filings per clerk – Judicial Cases	1,731	1,715	1,695	1,814
Deputy Clerks – Real Estate	15	15	15	15
Filings per clerk – Real Estate	13,400	14,865	15,377	17,467
Jurors drawn	56,244	57,175	N/A	N/A
Jury trials	296	304	N/A	N/A
Number of Jury Clerks	4	4	N/A	N/A

- To collect and disburse appropriate civil costs, recording fees, fines, and real estate taxes.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Civil costs and recording fees	\$ 8,095,211	\$ 11,827,658	\$ 13,247,931	\$ 12,729,517
Criminal fines	\$ 5,816,438	\$ 6,115,161	\$ 6,116,781	\$ 6,424,741
Transfer taxes collected	\$ 2,159,492	\$ 2,628,931	\$ 2,946,516	\$ 2,923,700
Intangible taxes collected	\$ 10,529,611	\$ 10,763,675	\$ 14,857,569	\$ 11,970,552

- To reconcile and disburse court trust funds.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Criminal cash bonds	\$ 4,623,503	\$ 4,565,086	\$ 4,372,605	\$ 4,642,629
Garnishments	\$ 26,084,396	\$ 36,354,133	\$ 37,419,859	\$ 40,080,432
Special registry	\$ 27,328,112	\$ 15,878,248	\$ 12,429,048	\$ 16,478,644

Departmental Issues and Initiatives for FY 2013

- Sustain e-Court system upgrade
- OnBase Record Management System
- Unclaimed Cash Bond Reconciliations

Departmental Issues and Initiatives for FY 2014 and Beyond

- E-Filing
- Quicken 2012 Conversion to Sage MAS 500
- Sage MAS 500 Integration with e-Court
- Electronic Payment Services
- ACH Payments

Accomplishments in FY 2012

- Unclaimed Cash Bond Reconciliation (\$500K)
- Divisional Cross Training
- E-Filing of Financial/Accounting Records

Clerk of Court:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Clerk of Court (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	6,746,433	5,791,976	5,589,657	5,792,022
Operations	2,347,969	2,608,802	1,508,595	1,690,808
Contributions to Other Funds	90,380	33,502	1,678,100	1,722,896
Contribution to Capital and Capital Outlay	—	4,000	—	—
Total	9,184,782	8,438,280	8,776,352	9,205,726

Authorized Positions – Clerk of Court 107 109 105 105

Clerk of Court (Authority Imaging Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	—	—	1,964,812
Total	—	—	—	1,964,812

Authorized Positions – Clerk of Court — — — —

Clerk of Recorder's Court:

Mission and Organizational Chart

Purpose

To preserve an accurate record for the court, maintain records, and build trust and confidence with anyone who relies upon this office for those records.

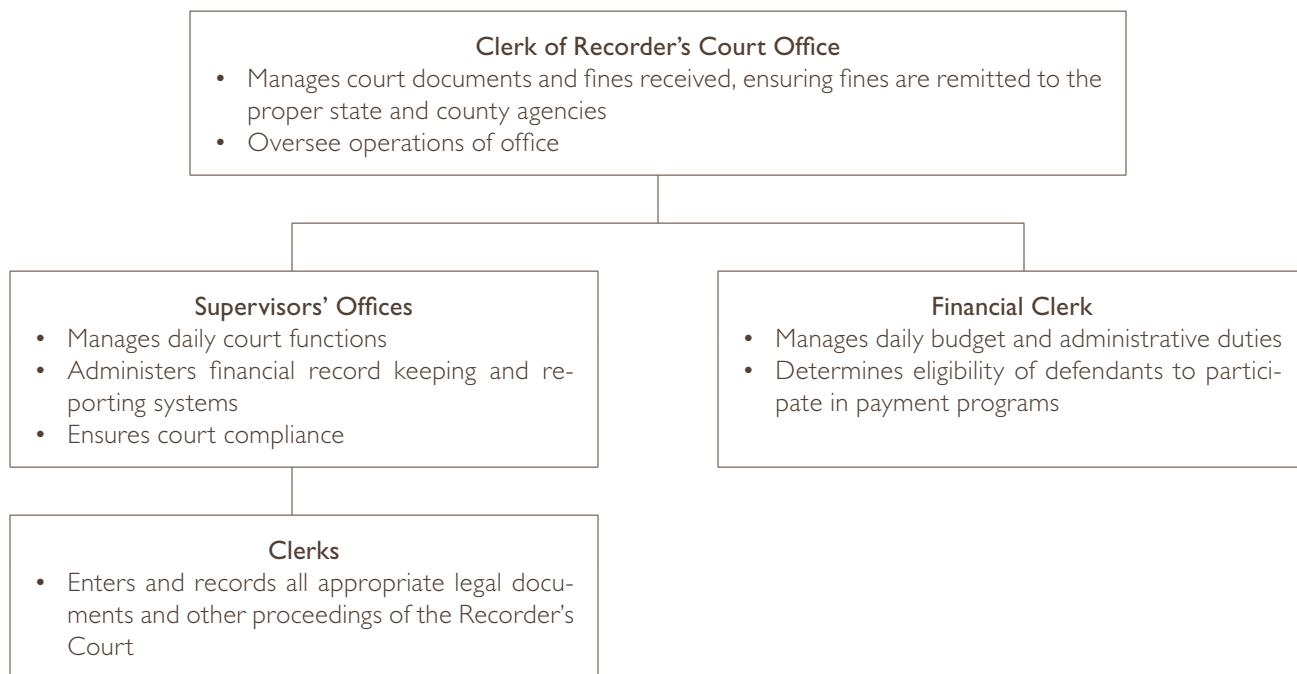
Critical Functions

- Report dispositions to Department of Driver Services
- Report dispositions to Georgia Crime Information Center
- Collect all fines and fees
- Remit all fines to the general fund
- Remit all fees to the varying agencies as mandated by law
- Notify the Sheriff of all defendants who fail to appear for court
- Notify the Department of Driver Services of all defendants who fail to appear for court
- Record all proceedings of the Recorder's Court
- Retain records according to Georgia Secretary of State requirements
- Submit DUI Publications to the local newspaper

Core Values

- Integrity
- Service Excellence
- Professionalism
- Accountability
- Teamwork
- Diversity
- Community
- Commitment
- Efficiency
- Leadership
- Respect

To effectively handle all court documentation for all traffic and code ordinance citations, violations, and accusations filed in accordance with the laws of the state of Georgia and Gwinnett County.



Clerk of Recorder's Court:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Clerk of Recorder's Court (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

1. To be prompt and responsive to the citizens of Gwinnett.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Cases handled without court appearance	63,603	60,783	47,886	60,000
Money received without court appearance	\$ 5,867,270	\$ 6,750,083	\$ 5,378,609	\$ 6,300,000
Total number of citations disposed	106,243	106,970	97,876	105,000
Online payments – money received	\$ 2,002,884	\$ 2,153,999	\$ 2,921,350	\$ 2,800,000

2. To assess programs and opportunities given to each defendant to ensure fairness.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Court appearance – money received	\$ 5,646,785	\$ 5,894,352	\$ 8,227,845	\$ 5,500,000
Probation – money received	\$ 3,040,657	\$ 2,939,285	\$ 3,174,596	\$ 3,200,000
Credit card program – Point of Sale	\$ 1,792,809	\$ 1,803,099	\$ 2,125,566	\$ 1,800,000

Departmental Issues and Initiatives for FY 2013

1. Implementing new Case Management System that will improve the operations of our office
2. Electronic citations will replace paper citations in 2013.
3. Interface with electronic citations from state patrol
4. Interface with GCIC to report dispositions on criminal histories
5. Interface with Sheriff's Department Warrant Division with bench warrants

Departmental Issues and Initiatives for FY 2014 and Beyond

1. To scan 33,000+ warrants into the new Case Management System
2. Implement paperless court process

Accomplishments in FY 2012

1. Secured contract with new Case Management Software vendor
2. Configured new Case Management Software to meet Recorder's Court's needs
3. Provide quality and timely service while maintaining budget expenses at lowest levels possible

Clerk of Recorder's Court (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget*
Personal Services	1,048,824	1,013,254	1,039,558	—
Operations	131,184	82,686	61,265	—
Contributions to Other Funds	11,523	5,520	109,578	—
Total	1,191,531	1,101,460	1,210,401	—
Authorized Positions – Clerk of Recorder's Court	17	17	17	—

* Clerk of Recorder's Court was moved from the General Fund into the new Police Services District Fund.

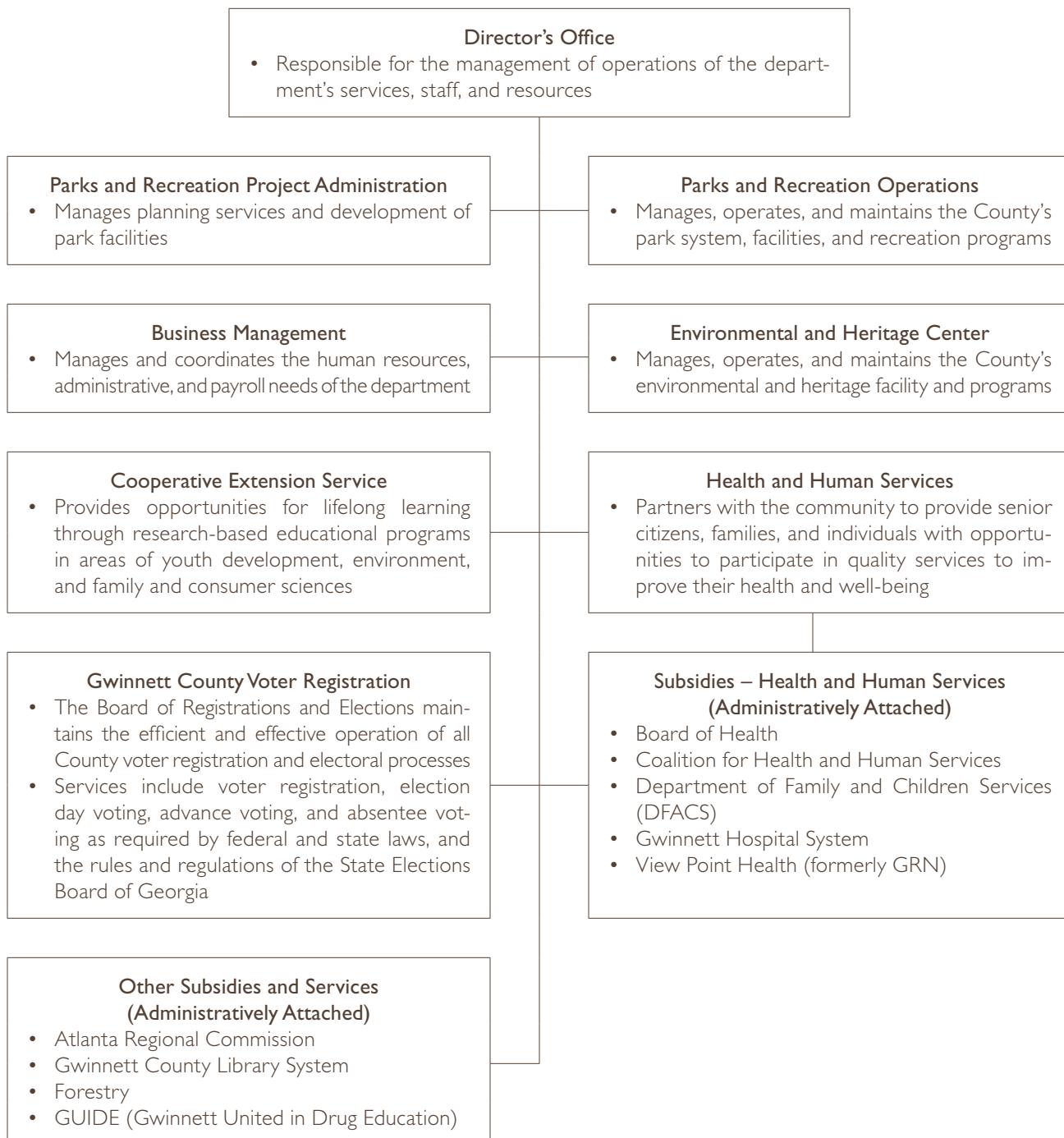
Clerk of Recorder's Court (Police Services District Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	—	1,085,566
Operations	—	—	—	100,307
Contributions to Other Funds	—	—	—	113,000
Total	—	—	—	1,298,873
Authorized Positions – Clerk of Recorder's Court	—	—	—	17

Community Services:

Mission and Organizational Chart

The Department of Community Services provides high-quality recreational, educational, electoral, human, and other services in partnership with the Gwinnett community. We envision a diverse, vibrant, and safe Gwinnett community where residents are healthy and successful. We will partner with others to enhance the quality of life of families and individuals residing in Gwinnett County. We believe in honesty, integrity, and ethical conduct. We are customer-oriented and both accountable and responsive to our citizens. We believe in teamwork and collaboration with our community partners. We promote safety, cost efficiency, innovation, and service excellence.



Community Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Community Services (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- To plan and construct quality parks, greenways, and other facilities that are easily maintained and well accepted by the citizens of Gwinnett.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Master plans or feasibility studies	1	1	1	2
Feasibility studies	2	5	4	2

- To effectively and efficiently offer camps, programs, classes, and events at new and existing recreation facilities on a year round basis.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Classes, programs, camps and events offered	6,554	7,550	6,313	6,651

- To generate grant funding, sponsorships, and donations to help offset expenses of recreation programs and events.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Donations (Parks and Recreation, Environmental and Heritage Center)	\$ 120,327	\$ 150,785	\$ 139,429	\$ 197,000
Grants (Parks and Recreation, Environmental and Heritage Center)	\$ —	\$ 1,000,000	\$ —	\$ 250,000
Donations (Health and Human Services)	\$ 118,041	\$ 105,356	\$ 102,502	\$ 165,000
Grants (Atlanta Regional Commission, Metropolitan Atlanta Rapid Transit Authority)	\$ 1,352,654	\$ 1,369,021	\$ 1,458,384	\$ 1,683,112

- To provide Gwinnett citizens with current information about Health and Human Services and Senior Services.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Average number of informational inquiries per month	15,547/mo	17,939/mo	16,689/mo	18,500/mo

- To provide educational assistance to youth and adult citizens and businesses through telephone calls, emails and walk-ins for Extension Services.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Citizens assisted through individual contact	74,245	81,550	92,462	90,000

Departmental Issues and Initiatives for FY 2013

- Senior Services Kitchen Operations – With the construction of the CDBG-funded kitchen expansion to the Gwinnett Senior Services facility scheduled for completion in 2013, staff is reorganizing food services to improve efficiencies. In addition, food services will coordinate with volunteer services to expand the volunteer base for the home delivered meals program.
- Health and Human Service Centers – An initiative to increase coordination of programming between the Norcross Human Services Center and the Buford Human Services Center is planned that will expand services using existing resources.
- Community Partners – All divisions will continue to foster community partnerships (new and existing) with the Gwinnett community to support services. Major community partners include: Friends of Gwinnett County Senior Services, the Gwinnett Parks Foundation, and the Gwinnett Environmental and Heritage Foundation.
- Volunteers – All divisions will continue to expand volunteer opportunities for Gwinnett citizens in order to maximize departmental services and leverage County resources.
- Cooperative Extension Service – While reductions have been made in Extension Services, state of Georgia/University of Georgia funding is an ongoing concern. One initiative for 2013 is to work to retain this funding for Gwinnett staffing.

Community Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

6. Gwinnett Environmental and Heritage Center – The Gwinnett Environmental and Heritage Center will develop and expand education programming for County historic resources including the Yellow River Post Office, Freeman's Mill, Chesser-Williams House, McDaniel Farm, and the Lawrenceville Female Seminary/Isaac Adair House site.
7. Parks and Recreation operations – To maintain core levels of service, specific initiatives outlined in the Parks and Recreation Business Plan include increased use of temporary and part-time staffing, efficient use of contractual services, and targeted capital expenditures (to reduce maintenance and operational costs).
8. Voter Registration and Elections – Voter registration now totals more than 460,000 registered voters in Gwinnett County. The implementation of the new statewide voter registration system is designed to improve efficiency and assist counties in the maintenance of this voter list. One initiative for 2013 is the staff training necessary to fully implement the new system.
9. Voter Registration and Elections – As included in the Business Plan, Voter Registration and Elections plans to conduct at least one special election in 2013.

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Health and Human Services – With the completion of the Health and Human Services Coalition Strategic Plan, work with community partners to implement long-term initiatives to address health and human service issues in Gwinnett County.
2. Senior Services – The development of long-term strategies is needed to address the growing aging population in Gwinnett County. Funding is the major issue.
3. Cooperative Extension Service – The Extension Service plans to work to increase state/University of Georgia funding to replace staff lost due to state budget reductions.
4. Gwinnett Environmental and Heritage Center – The Environmental and Heritage Center plans to develop funding initiatives to support the master plan for the GEHC campus. Public-private partnerships will be a key to success of this initiative.
5. Gwinnett Environmental and Heritage Center – Funding initiatives will also be underway for supporting teacher/educator program development.
6. Parks and Recreation Operations – Initiatives will continue to promote efficiencies in operations, including use of temporary and part-time staffing, efficient use of contractual services, dependence on community partners and volunteers, and targeted capital expenditures (to reduce maintenance and operational costs).
7. Parks and Recreation – Long-term financial forecasting for the Recreation Fund is important for the sustainability of the parks system.
8. Public Library – With the completion of a Comprehensive Plan in 2013, strategies to implement the plan will be needed.
9. Voter Registration and Elections – Voter Registration and Elections may require additional full-time employees due to current and future workloads.

Accomplishments in FY 2012

1. Health and Human Services – Gwinnett Senior Services completed design and awarded a construction contract for the kitchen expansion project at the Senior Services Center. This project is federally funded through the Community Development Block Grant (CDBG) Program. The expansion is important to meet current and future food service needs.
2. Gwinnett Environmental and Heritage Center – The GEHC relies on public-private partnerships for programming. Private funding was received to support four temporary exhibits at the center. The exhibits were: Living in Space, Hooked Rugs, Crime Lab Detective, and Young Architects.
3. Parks and Recreation Project Administration – The following new and/or renovated parks' projects were completed in 2012: Bryson Park, Rhodes Jordan Park (renovation), Vines Park (renovation), and the Yellow River Post Office historic site.
4. Parks and Recreation Operations – Parks and Recreation partners with 28 nonprofit youth associations across the County. In recognition of this collaborative effort, Gwinnett County Parks and Recreation was awarded the 2012 Excellence in Youth Sports Award by the National Alliance for Youth Sports.
5. Voter Registration and Elections – Voter Registration and Elections successfully completed eight elections during the 2012 calendar year.

Community Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Community Services (Recreation Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	13,031,333	13,191,665	13,835,190	15,091,298
Operations	17,365,003	10,648,147	8,346,939	9,416,598
Debt Service	2,583,025	—	—	—
Contributions to Other Funds	3,662,157	2,889,683	4,375,535	3,436,671
Contribution to Capital and Capital Outlay	3,855,707	2,582,330	—	—
Contribution to Fund Balance	—	—	—	1,476,289
Total	40,497,225	29,311,825	26,557,663	29,420,856

Authorized Positions – Community Services 175 173 170 170

Community Services (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	2,565,071	2,522,267	2,379,218	2,690,657
Operations	710,526	879,781	598,814	669,153
Contributions to Other Funds	194,665	121,309	732,681	729,583
Contribution to Capital and Capital Outlay	—	5,527	—	—
Payments to Other Agencies	—	10,000	—	—
Total	3,470,262	3,538,884	3,710,713	4,089,393

Authorized Positions – Community Services 45 44 47 46

Community Services (General Fund – Elections)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,641,336	1,052,864	1,891,657	1,036,174
Operations	1,641,087	1,162,016	2,789,370	925,018
Contributions to Other Funds	10,784	6,553	649,133	664,945
Total	3,293,207	2,221,433	5,330,159	2,626,137

Authorized Positions – Community Services (Elections Only) 10 10 10 10

Community Services (Subsidized Agencies – General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	104,590	107,752	111,557	112,285
Operations	618,885	663,439	554,892	621,870
Contributions to Other Funds	2,274	75	907	18,853,752
Contribution – Subsidized Agencies	23,434,093	19,802,847	19,853,752	1,044
Total	24,159,842	20,574,113	20,521,108	19,588,951

Authorized Positions – Support Services* 2 2 2 2

* Positions in this area do not report to Community Services, but assist the subsidized County libraries.

Community Services (Crime Victims Assistance Fund)

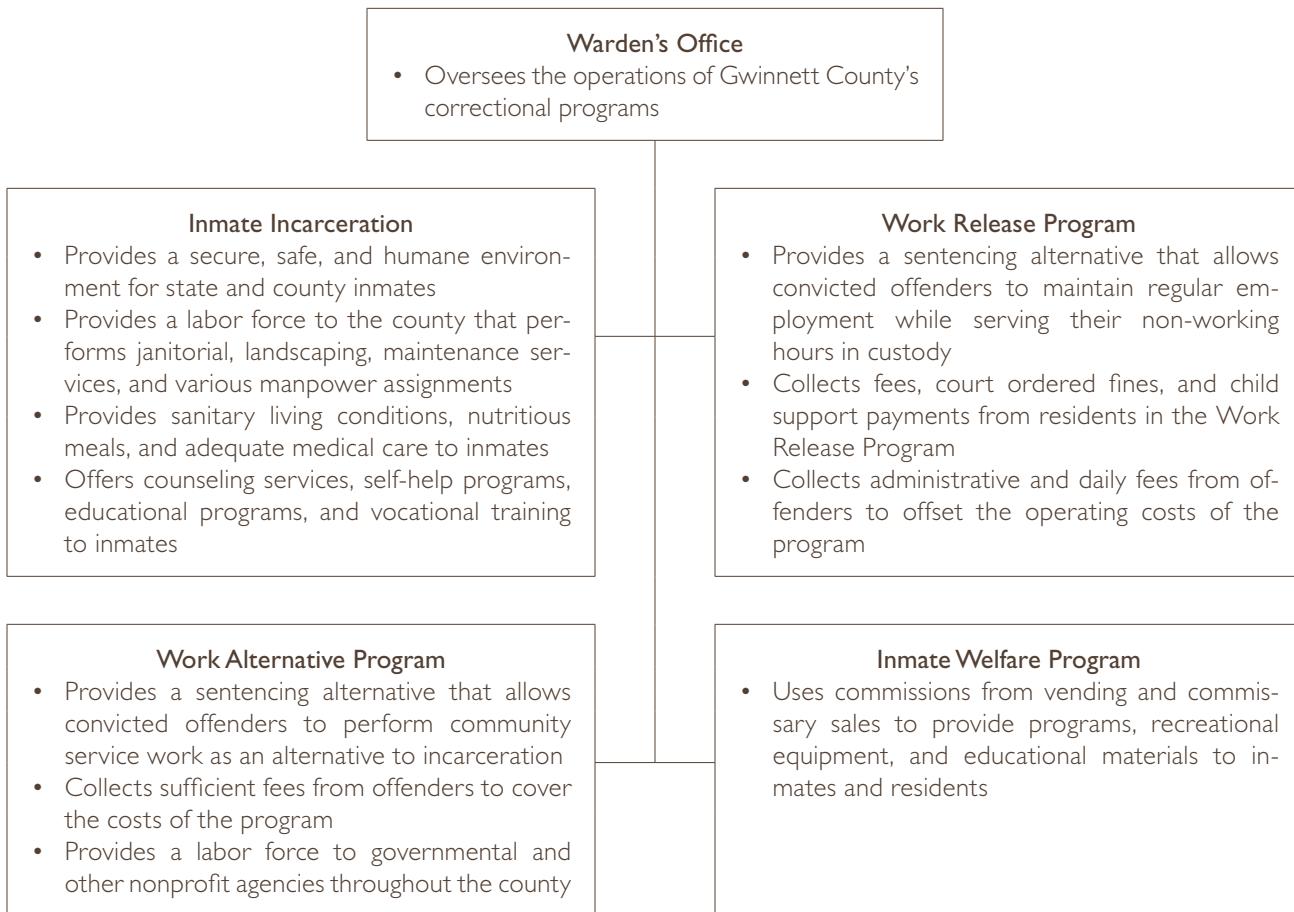
Appropriations** (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Partnership Against Domestic Violence – Contrib.	33,421	33,421	—	—
Gwinnett Rape Crisis – Contribution	30,000	30,000	—	—
Total	63,421	63,421	—	—

Authorized Positions – Community Services — — — —

** The Solicitor and District Attorney also use this fund.

Correctional Services: Mission and Organizational Chart

The mission of the Department of Corrections is to promote community safety by maintaining a safe and secure environment that encourages positive change and provides quality services that make a difference. Our vision is to be a model of excellence in the field of Corrections. The values that best represent the core principles of the Gwinnett County Department of Corrections are integrity, professionalism, and respect.



Correctional Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Correctional Services (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- To maintain a safe, secure, and humane environment for inmates, staff, and the community.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Average inmate population – County sentenced	288	211	172	320
Average inmate population – State sentenced	124	127	122	128

- To supply an inmate labor workforce for Gwinnett County to help maintain cost effective services.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Working inmates on external details	121	171	149	270
External detail hours actually worked	110,640	159,902	124,916	240,000
Value of work performed by inmates	\$ 1,287,850	\$ 1,861,253	\$ 1,454,022	\$ 2,793,600

- To provide cost effective sentencing alternatives for the local judicial branch of government.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Average work release population	85	96	98	120
Work Alternative Program community service hours performed	36,270	50,610	55,326	54,000
Value of community service labor	\$ 262,958	\$ 366,923	\$ 401,114	\$ 391,500

- To train inmates under the Workforce Investment Act (WIA) to provide vocational and educational training to the offender population.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Inmates graduating from WIA training	63	49	51	40
Inmates earning their GED	–	26	35	45

Departmental Issues and Initiatives for FY 2013

- Inmate Welfare Fund – declining revenue
- Employee retention and hiring
- State inmate per-diem (\$20) unchanged since 1999
- Implement standards required by Prison Rape Elimination Act (PREA)

Departmental Issues and Initiatives for FY 2014 and Beyond

- Implement project team recommendation for technology enhancements
- Implement project team recommendation to return to original organizational structure

Accomplishments in FY 2012

- Reaccreditation by American Correctional Association (ACA)
- Provided 3,653 hours of vocational training
- Awarded 35 General Equivalency Diplomas (GED)
- Received benefit of 3,248 volunteer service hours

Correctional Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Correctional Services (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	8,115,712	8,399,120	8,489,832	8,721,069
Operations	3,050,443	2,962,642	2,640,631	3,065,460
Allocations	—	—	46,055	—
Contributions to Other Funds	235,749	68,383	1,880,130	1,542,474
Contribution to Capital and Capital Outlay	3	31,100	—	—
Total Appropriations	\$12,407	\$11,315	\$12,571,163	\$12,326,903

Authorized Positions - Correctional Services

[37] [32] [33]

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Correctional Services (Inmate Welfare Fund)

Appropriations (\$'s)

2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
53,306	50,616	43,547	42,528
75,260	22,196	18,809	24,025
2,288	1,526	406	2,841
130,854	74,338	62,762	69,394

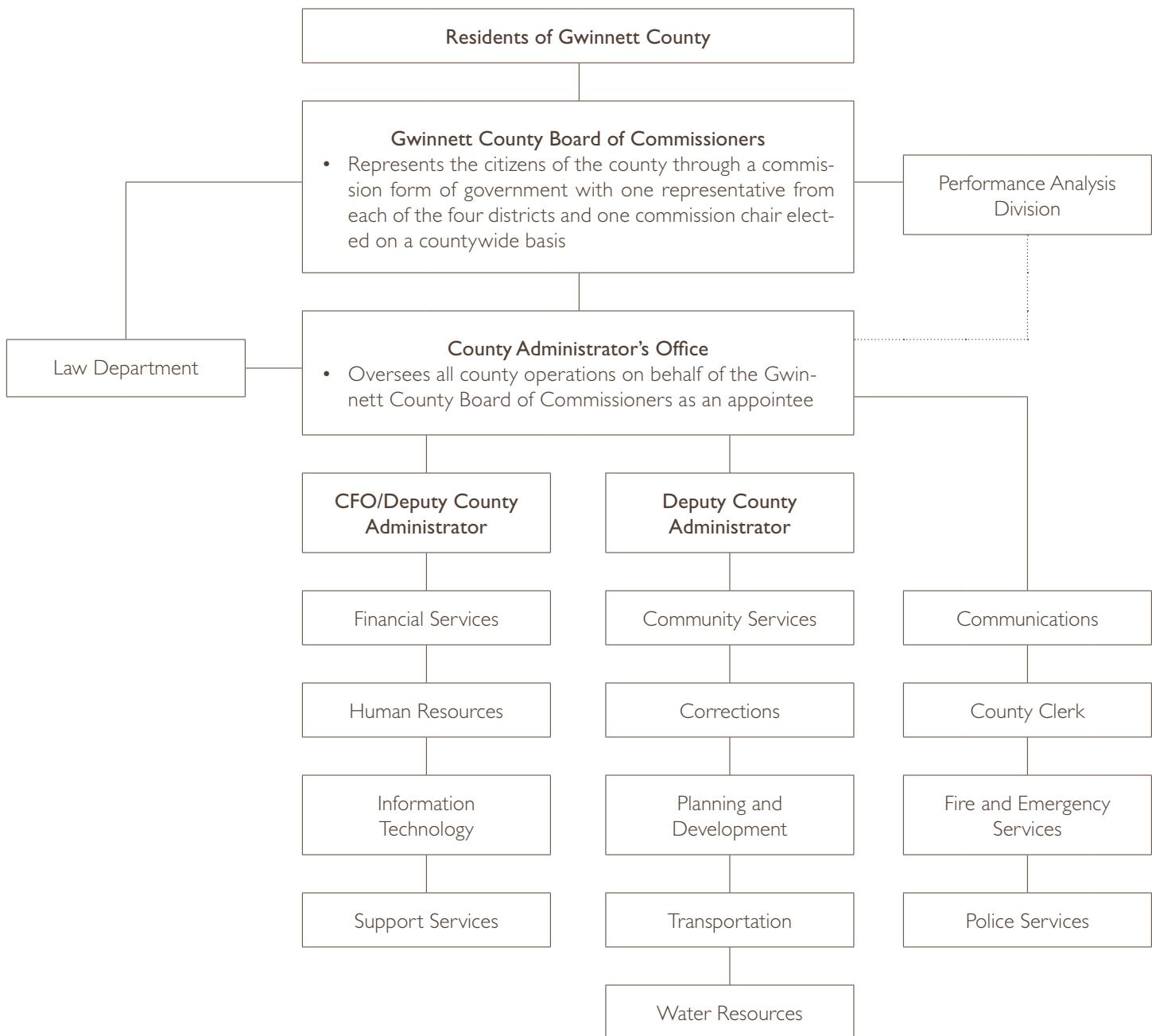
Authorized Positions – Correctional Services

1

County Administrator:

Mission and Organizational Chart

The Gwinnett County Government will deliver superior services in partnership with our community. Gwinnett County sets the standard as a dynamic, vibrant community where all people can enjoy essential economic opportunities, safe neighborhoods, plentiful green space, and recreational facilities. We are committed to partnering with others in our community who share a dedication to making life better for our citizens. We believe in honesty, fairness, and respect for all. We believe in stewardship of public resources, protection of the environment, and that all citizens should expect to live and work in a clean and secure community. We value excellence, creativity, innovation, and new technologies and ideas. We believe that our government must be customer-focused, fiscally responsible, and deliver services that are among the best in the nation.



County Administrator:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

County Administration (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- I. To ensure that the funding decisions associated with the current budget are consistent with the priorities established by the Board of Commissioners.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Percent of General Fund budget expended	94%	93%	95%	95%
* Percent of support admin budget expended			91%	95%
Percent of total operating budget expended	90%	91%	92%	95%

2. Ensure timely and accurate production of meeting notices, agendas, and records and maintain an accurate data management system for search and retrieval of historical documents.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Agenda items processed	756	834	849	800
Board of Commissioners meetings	32	35	32	32
* Number of external open records requests processed			155	150

3. The Performance Analysis Division works to strengthen continuous improvement environment throughout the county by implementing Lean and increasing the number of Balanced Scorecards created. Provide superior audit services by providing informative, useful audit reports for management.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Number of Lean initiatives completed			7	12
* Number of Lean participants earning certification			7	25
* Number of new Balanced Scorecards created			11	50
* Number of audits requested			8	10
* Number of audit recommendations reviewed			115	125

4. To enhance communications to the citizens of Gwinnett County by increased usage of messaging via the county's website, TVGwinnett, and other media publications.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Number of hours of new programming aired on TVGwinnett			173	180
* Number of news releases			118	110
* Number of news media stories generated by news releases			230	250
* Number of monthly newsletters distributed			76	72

* 2010 – 2011 data is not available because this performance measure was implemented in 2012.

Departmental Issues and Initiatives for FY 2013

- I. Continue focus on the 2030 Unified Plan objectives and support the actions needed to deliver results.
2. Take the necessary steps to complete a referendum to renew our Special Purpose Local Option Sales Tax, which provides needed funding for capital maintenance and construction projects countywide.
3. Maintain our relationship with the Chamber of Commerce for sponsorship in the Partnership Gwinnett economic development initiatives.
4. Strengthen the senior management team
5. Focus on transportation infrastructure
6. Complete the recodification of the Gwinnett County Code of Ordinances
7. Make enhancements to the Boards, Authorities, and Committees database

County Administrator:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

8. Begin conversion of historical media from VHS to digital format
9. Clean up current content management system in preparation for implementation of new system
10. Complete a citizen survey to learn how residents currently receive and prefer to receive Gwinnett County Government news.
11. Adapt and re-prioritize communications tactics
12. Implement a Speakers Bureau
13. Conduct Town Hall meetings

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Explore all opportunities that allow the county to promote revitalization
2. Complete a countywide review of ordinances and policies to ensure alignment with objectives
3. Explore ways to recruit and retain employees from the Millennial generation
4. Continue strategic initiatives to enhance operational efficiencies
5. Update administrative department's succession plans
6. Implementation of the Affordable Care Act

Accomplishments in FY 2012

1. Best in Class and Superior Awards for the www.gwinnettcounty.com website redesign from the National Association of County Information Officers
2. Achievement Award for the Where Your Property Taxes Go Web tool from the National Association of Counties
3. Excellence Award for the Neighborhood Stabilization Program from the National Association of County Information Officers
4. Superior Award for the Corrections Annual Report from the National Association of County Information Officers
5. Completed Boards, Authorities, and Committees database
6. Launched newly designed County Clerk website providing constituents with access to meeting notices, agendas and minutes, and Code of Ethics reporting capability

County Administration (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget
Personal Services	2,903,941	2,807,971	319,608	421,512
Operations	1,211,781	1,185,359	36,400	68,667
Contributions to Other Funds	75,356	64,781	684,757	703,647
Total	4,191,078	4,058,111	1,040,765	1,193,826

Authorized Positions – County Administration

35 35 7 7

* All departments except County Clerk and Board of Commissioners moved to the Administrative Support Fund, a new internal service fund.

County Administration (Administrative Support Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	–	–	2,911,127	2,945,444
Operations	–	–	982,330	1,227,220
Contributions to Other Funds	–	–	22,138	14,539
Total	–	–	3,915,595	4,187,203

Authorized Positions – County Administration

– – 28 28

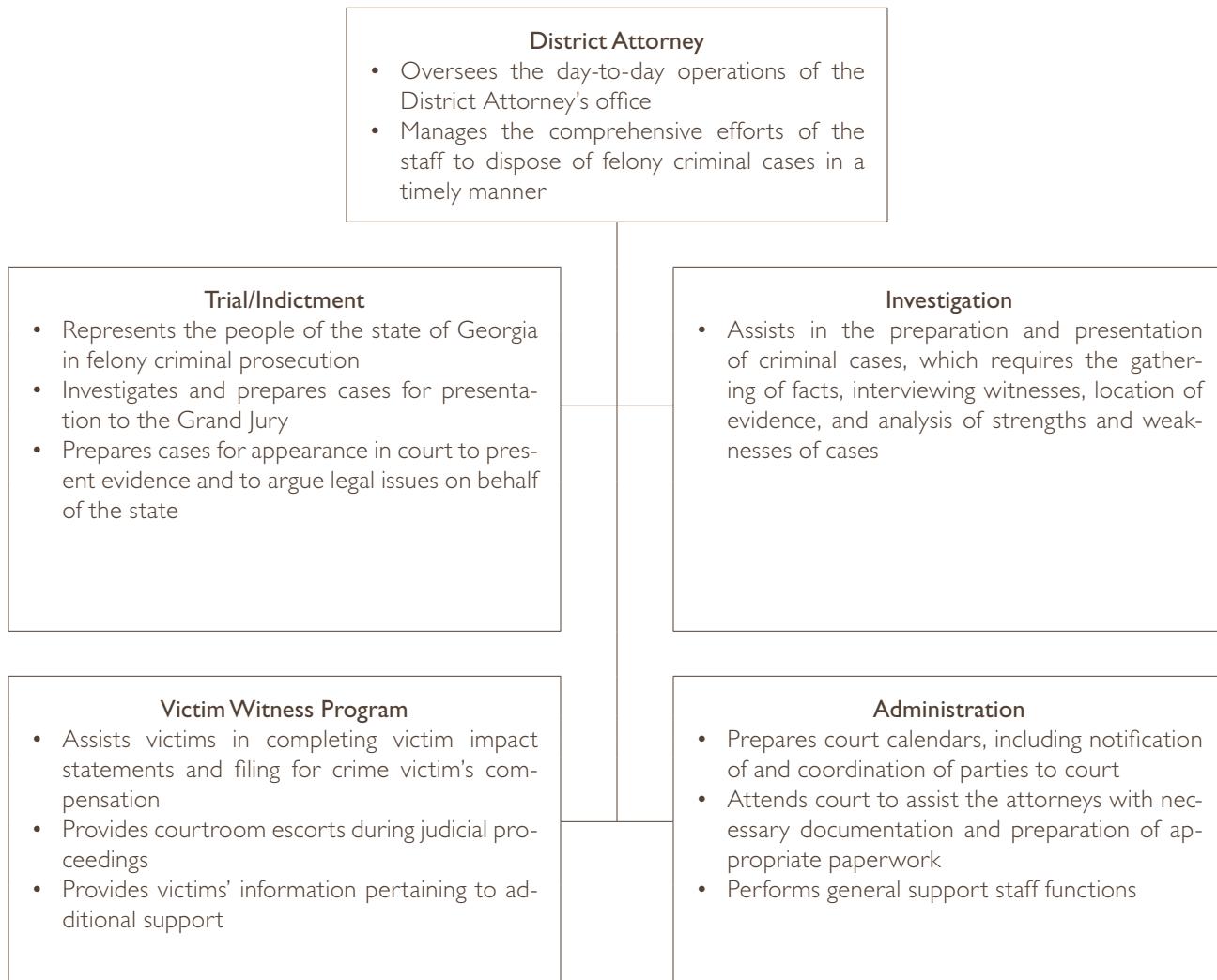
FY 2013 Decision Packages (\$)

	2013 Budget
I. Personal Services (1 position)	(81,702)

District Attorney:

Mission and Organizational Chart

To represent the state of Georgia in the Gwinnett Judicial Circuit as mandated by the Constitution of this state and numerous statutes of the Official Code of Georgia including both criminal and civil court appearances.



District Attorney:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

District Attorney (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- I. To represent the people of the state of Georgia in the prosecution of felony warrants.

	2010 Actual	2011 Actual	2012 Actual	2013 Projected
Felony cases received	6,688	7,223	6,448	7,000
Cases disposed	6,617	7,146	7,149	7,300

2. To assist all persons who fall victim to felony crimes that occur in Gwinnett County.

	2010 Actual	2011 Actual	2012 Actual	2013 Projected
Contacts per advocate	6,540	7,063	7,769	7,800
Victim contacts	65,393	70,624	69,917	7,200

3. To prosecute delinquent cases in Juvenile Court.

	2010 Actual	2011 Actual	2012 Actual	2013 Projected
Juvenile Court hearings attended	5,022	5,423	4,282	4,750

Departmental Issues and Initiatives for FY 2013

1. Increased trial costs including expert witnesses, travel, and interpreter costs
2. Maintain level of service with shrinking state budget
3. Increased complexity of cases
4. Lack of office space

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Increased trial costs including expert witnesses, travel, and interpreter costs
2. Increased complexity of cases
3. Lack of office space

Accomplishments in FY 2012

1. Acquired additional space to accommodate evidence room expansion (in process of buildout)
2. Reallocation of space to accommodate internship program we offer to law school and criminal justice students

District Attorney:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

District Attorney (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	7,362,428	7,254,957	7,705,011	8,276,725
Operations	370,006	393,142	386,927	522,792
Contributions to Other Funds	123,401	46,559	1,594,264	1,680,672
Contribution to Capital and Capital Outlay	—	21,465	—	—
Total	7,855,835	7,716,123	9,686,202	10,480,189

Authorized Positions – District Attorney	96	96	96	100
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FY 2013 Decision Packages (\$)	2013 Budget
1. House Bill 1176 – Criminal Justice Reform (3 positions)	299,149
2. Criminal Investigator	122,089
3. Victim Advocate – Translator	59,236

District Attorney (Crime Victims Assistance Fund)

Appropriations (\$'s)*	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	412,211	416,565	303,202	399,415
Operations	11,267	42,790	18,586	30,500
Contributions to Other Funds	5,941	1,599	2,339	3,396
Total	429,419	460,954	324,127	433,311

Authorized Positions – District Attorney	6	7	6	6
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* The Solicitor and Community Services also use this fund.

District Attorney (Federal Asset Sharing Fund)

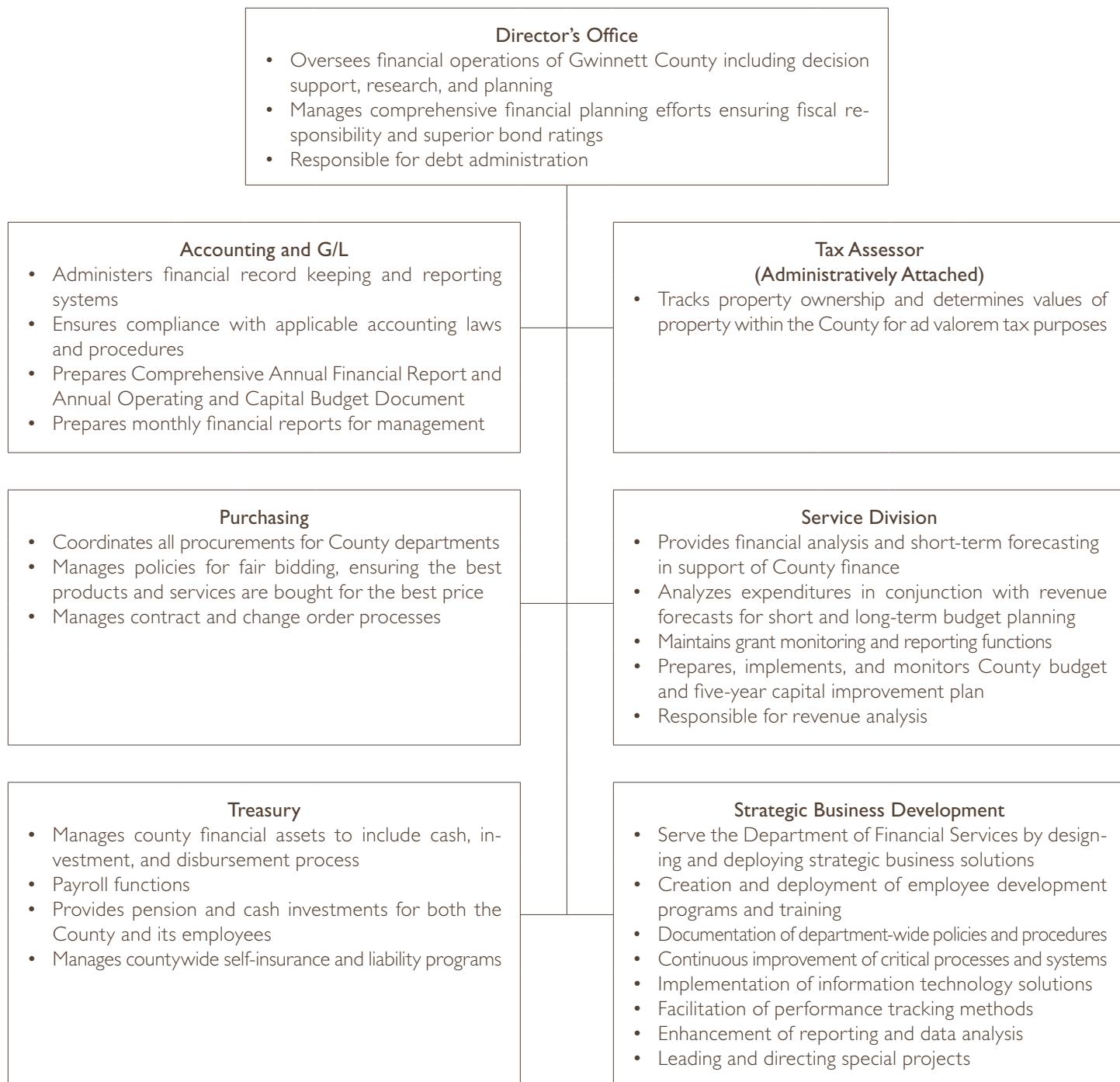
Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	78,988	76,002	99,258	205,000
Contribution to Capital and Capital Outlay	—	17,520	—	—
Total	78,988	93,522	99,258	205,000

Authorized Positions – District Attorney	—	—	—	—
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Financial Services:

Mission and Organizational Chart

To provide superior financial services for Gwinnett County that ensures financial integrity, promotes accountability in government, and maintains the public trust. The Department of Financial Services is the benchmark of superior innovative services while maintaining accountability and public trust. Values are beliefs that do not change over time. They are what we believe in, what we do, and what govern our decisions on a day-to-day basis. They are the principles and standards for the framework upon which the Department of Financial Services is built. These core values maintain the public trust.



Financial Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Financial Services (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- To provide timely and accurate financial information to the Board of Commissioners and County Administration, thereby enhancing decision making and promoting long-term integrity.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Agenda items processed	566	663	689	625
County Administrator forms processed	69	122	81	80
Variance of estimated revenue and actual	99%	95%	95%	95%
Received GFOA Distinguished Budget Document Award	Yes	Yes	Yes	Yes

- To prepare for a successful and timely year-end audit and production of the Comprehensive Annual Financial Report (CAFR) with Single Audit Report.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Fixed assets maintained	34,198	38,926	39,565	38,926
Contract compliance reviews	476	493	418	475
Total dollars of grants maintained	\$ 111,326,660	\$ 134,481,149	\$ 112,078,285	\$ 94,703,798
Receive GFOA Certificate of achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes

- To efficiently process purchasing requests of user departments in a timely manner through direct actions and education of user departments, vendors, and contractors.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Bids with no sustainable protest	99%	100%	100%	100%
Procedures training sessions held	1	4	6	4
Number of prebid/preproposal conferences held	133	127	95	125

- To effectively manage workers' compensation and property claims administration.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
General liability claims handled	1,287	1,088	1,083	890

- To ensure accuracy and timeliness in creation of the County's tax digest.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Parcels updated	150,000	107,471	88,892	90,000
Digest ratio (Percentage of sales prices)	96%	100%	100%	100%

- To improve overall investment performance of County assets by expanding market access and strategies.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Investments maintained by the County (billions)	\$ 0.990	\$ 0.850	\$ 1.020	\$ 1.000
Exceed benchmarks for investments (variance in basis points)	12 bps	14 bps	11 bps	10 bps
Exceed established benchmark for investments (frequency)	100%	100%	100%	100%

- To strengthen business efficiency by developing enhancements to the county's ERP system, new system solutions, and enhanced reporting.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Existing system enhancements	6	10	11	2
New system solutions implemented	14	3	3	1
New reports developed	45	30	16	40

Financial Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

8. To strengthen business efficiency by using LEAN concepts.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Employees trained in LEAN	20	42	20	10
Employees LEAN certified	1	6	6	5

Departmental Issues and Initiatives for FY 2013

1. Achieve AAA credit rating
2. Negotiate procurement cost savings of \$2 million
3. Implement Government Finance Officers Association (GFOA) Financial Management (FM) model
4. Continue training and certifying employees on the Lean program
5. Implement the Procure to Pay Initiative
6. Implement service districts
7. Implement Manatron System upgrade
8. Implement House Bill 386 – Anticipated increase in motor vehicle appeals
9. Continue upgrade of CS STARS claims administration system with e-claims forms

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Continue deployment of Procure to Pay Initiative
2. Implement changes determined by the Governmental Accounting Standards Board (GASB) pronouncements
3. Continue succession planning
4. Implementation of a Budget Management System

Accomplishments in FY 2012

1. Achieved approximately \$2.2 million in Savings on Refunding of 2003 General Obligation Bonds
2. First county of significance (third overall) to receive DOR tax digest approval
3. System enhancements, such as the travel module, utility interfaces, CS STARS claims administration system upgrade, and the Property Tax Calculator
4. Achievement of Excellence in Procurement (AEP) Award
5. Outstanding Agency Accreditation Achievement Award (OA 4) Award
6. GFOA Distinguished Budget Award
7. GFOA Certificate of Achievement for Excellence in Financial Reporting
8. National Association of County Information Officers Awards Program – Neighborhood Stabilization Program – Excellent in the special projects/County Government works category

Financial Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Financial Services (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget
Personal Services	7,866,418	8,365,852	2,643,901	2,746,366
Operations	2,446,037	3,758,577	3,017,495	3,132,789
Contributions to Other Funds	137,670	49,418	2,674,303	2,726,205
Contribution to Capital and Capital Outlay	—	25,772	—	—
Total	10,450,125	12,199,619	8,335,699	8,605,360

Authorized Positions – Financial Services 98 109 37 37

*All departments except Tax Assessor moved to the Administrative Support Fund, a new internal service fund

FY 2013 Decision Packages (\$)	2013 Budget
I. Tax Assessor – House Bill 386 Tax Reform Act	175,000

Financial Services (General Obligation Debt Service Fund – 1986 Issue)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited**	2013 Budget**
Debt Service	8,711,459	8,775,873	—	—
Contributions to Other Funds	—	7,921,810	—	—
Total	8,711,459	16,697,683	—	—

Authorized Positions – Financial Services — — — —

**Fund closed in July 2011 and remaining assets transferred to GOB – Detention Center

Financial Services (General Obligation Debt Service Fund – Detention Center)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	—	—	60
Debt Service	5,160,277	5,196,329	30,292,754	25,572,769
Total	5,160,277	5,196,329	30,292,754	25,572,829

Authorized Positions – Financial Services — — — —

Financial Services (Tourism Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Tourism Operations	1,761,435	1,930,970	1,881,389	2,002,290
Debt Service	800	—	2,000	2,000
Contributions to Other Funds	—	114,713	5,044,561	5,070,572
Contribution to Capital and Capital Outlay	81,663	234,434	—	—
Total	1,843,898	2,280,117	6,927,950	7,074,862

Authorized Positions – Financial Services — — — —

Financial Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Financial Services (Tourism Sustainability Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget*
Contributions to Other Funds	1,189,733	4,844,206	—	—
Total	1,189,733	4,844,206	—	—

Authorized Positions – Financial Services

*Fund closed in July 2011 and remaining assets transferred to Tourism Fund

Financial Services (Risk Management Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	169,304	276,314	342,896	299,161
Operations	3,679,138	4,218,679	3,922,135	5,510,458
Contributions to Other Funds	5,318	829,015	807,222	822,900
Total	3,853,760	5,324,008	5,072,253	6,632,519

Authorized Positions – Financial Services

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Financial Services (Solid Waste Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget*
Personal Services	237,359	379,423	674,381	—
Operations	19,481,414	38,238,646	38,781,711	—
Debt Service	234,365	—	—	—
Contributions to Other Funds	1,629,443	624,726	717,455	—
Total	21,582,581	39,242,795	40,173,547	—

Authorized Positions – Financial Services

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*Solid Waste was transferred to Support Services

Financial Services (Auto Liability)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	6,823	670,610	1,000,000
Insurance Premiums and Claims	656,059	930,094	—	—
Contributions to Other Funds	—	56,944	49,731	50,726
Total	656,059	993,861	720,341	1,050,726

Authorized Positions – Financial Services

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Financial Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Financial Services (Stadium Operating Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	—	—	60
Debt Service	—	800	800	1,000
Contributions to Other Funds	67,768	52,648	2,145,317	2,155,060
Contribution to Fund Balance	—	—	—	24,932
Total	67,768	53,448	2,146,117	2,181,052

Authorized Positions – Financial Services

Financial Services (Local Transit Operating Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	65,933	65,065	73,550
Contributions to Other Funds	—	321	406	—
Total	—	66,254	65,471	73,550

Authorized Positions – Financial Services

Financial Services (Administrative Support Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	6,631,565	6,462,209
Operations	—	—	536,089	832,169
Contributions to Other Funds	—	—	58,165	48,386
Total	—	—	7,225,819	7,342,764

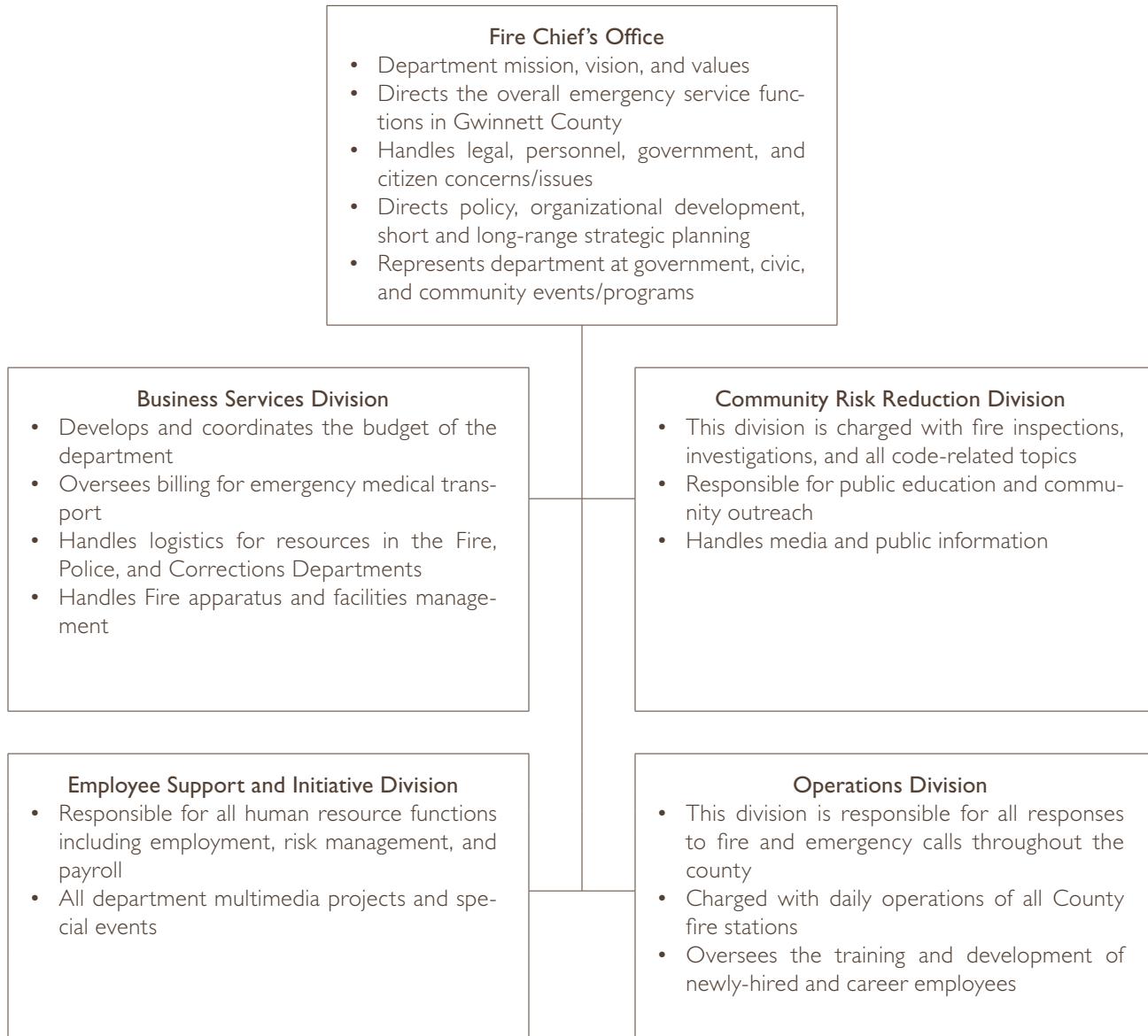
Authorized Positions – Financial Services

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Fire and Emergency Services:

Mission and Organizational Chart

Gwinnett is the largest fire service district in Georgia and protects more than 437 square miles of the county. The mission of the department is to save lives and protect property, while delivering the highest quality of service by holding the principles of truth, trust, respect, and unity as the core values that shape the department.



Fire and Emergency Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

District Attorney (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

1. Optimize the service delivery capabilities of the department to better serve the citizens of Gwinnett County.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Percentage of responses within six minutes	45%	48%	N/A	N/A
* Percentage of responses within eight minutes	29%	27%	N/A	N/A
* Percentage of responses within 11 minutes	19%	18%	N/A	N/A
* Percentage of responses greater than 11 minutes	7%	7%	N/A	N/A
** Fire/EMS response from en route to on scene, six minutes 30 seconds		85%	71%	90%
** Advanced Life Support from en route to on scene, eight minutes		71%	68%	90%
** Effective response force to residential structure fires, 15 firefighters, en route to on scene, 13 minutes		68%	86%	90%

2. Evaluate emergency medical service delivery capabilities to maximize effectiveness.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Emergency Medical Services responses	91,658	90,952	98,732	98,009
Emergency Medical Services incidents	46,113	46,993	50,028	50,350
Patients transported	31,836	33,506	34,107	35,180
Improve med unit availability and response time, Medical Unit Utilization, less than .30 utilization per med unit	83%	85%	76%	100%

3. Ensure the safety of the public through the aggressive enforcement of codes and standards.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Fire inspections per unit employee	1,034	1,219	1,188	1,150
Field inspections conducted	11,375	14,063	11,833	13,000

4. Anticipate, plan for, and mitigate the effects of natural and manmade disasters.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Fire responses	21,399	20,004	18,708	19,476
Fire incidents	5,074	5,276	4,845	4,773
Hazardous materials responses	246	314	223	228
Hazardous materials incidents	40	51	30	31
Other responses (false alarms, etc.)	14,533	15,229	15,360	15,520
Other incidents (false alarms, etc.)	11,768	12,130	11,855	12,592
Total Incidents (fire, medical, and others)	62,995	64,450	66,757	67,746

5. Heighten the public awareness of fire safety through the use of community education opportunities.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Community training opportunities offered	1,526	1,126	1,809	2,200

Fire and Emergency Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

- Enhance the service delivery proficiencies and fiscal responsibilities of the department to better serve the citizens and visitors of Gwinnett County.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
*** Number of certified paramedics			189	279
*** EMS Revenue per transport			\$ 390	\$ 425
Citizens Fire Academy Alumni volunteer staff hours	2,100 hours per year	4,036 hours per year	4,804 hours per year	5,044 hours per year
*** Chest Pain Response (time of notification to arrival at hospital)			35 minutes	30 minutes
*** Percentage of critical breakdowns (apparatus, equipment)				0

* This performance measure is no longer being measured; it was replaced with a new performance measure in 2012.

** 2010 data is not available because this performance measure was implemented in 2011.

*** 2010 – 2011 data is not available because this performance measure was implemented in 2012.

Departmental Issues and Initiatives for FY 2013

- Improve geographic coverage by adding fire stations
- Improve response times to Fire and EMS incidents to meet performance metrics
- Special Circumstances – With the expansion of Georgia Gwinnett College, aging population and static resources, develop plans and initiatives to add resources, and try to slow the call volume growth through community education
- Improve medical coverage by adding medical transport units.
- Conduct a comprehensive Hazard Vulnerability Assessment (HVA) across all battalions to assist in strategizing life safety and prevention efforts, response to large scale emergencies, and assisting to minimize the impact of cascading incidents from catastrophic events
- Prioritize and implement key prevention, inspection, and enforcement programs that concentrate on high hazard and life safety activities/occupancies within the service delivery area
- Build division and departmental strength through the development of partnerships with external agencies. Identify and collaborate with groups within the community, state, and nation that have common goals and objectives

Departmental Issues and Initiatives for FY 2014 and Beyond

- Improve geographic coverage by adding fire stations
- Improve response times to Fire and EMS incidents to meet performance metrics
- Special Circumstances – With the expansion of Georgia Gwinnett College, aging population, and static resources, develop plans and initiatives to add resources and try to slow the call volume growth through community education
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Fire and Emergency Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Accomplishments in FY 2012

1. Fire Academy Paramedic Program Accreditation
2. Adoption of Fire Prevention and Protection Ordinance
3. State Region III EMS Director of the Year
4. Partnership with GMC Strickland Heart Center
5. National Association of Counties award for Firefighters Lunch and Mentorship Experience (F.L.A.M.E.)

Fire and Emergency Services (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget*
Personal Services	60,875,480	62,785,120	64,651,109	-
Operations	8,586,130	7,022,523	7,521,250	-
Contributions to Other Funds	1,547,392	818,183	9,404,543	-
Contribution to Capital and Capital Outlay	899	57,362	1,159	-
Total	71,009,901	70,683,188	81,578,062	-

Authorized Positions – Fire and Emergency Services 846 843 844 -

* Fire and Emergency Services was moved out of the General Fund into the new Fire and EMS District Fund.

Fire and Emergency Services (Fire and Emergency Medical Services District Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	-	-	-	65,692,731
Operations	-	-	-	9,103,582
Contributions to Other Funds	-	-	-	6,909,681
Contribution to Capital and Capital Outlay	-	-	-	61,140
Total	-	-	-	81,767,134

Authorized Positions – Fire and Emergency Services - - 844

Human Resources:

Mission and Organizational Chart

Mission: To provide quality Human Resources services to attract, develop, motivate, and retain a strategically aligned workforce within a supportive work environment. **Vision:** Through collaborative efforts and excellent customer service, we will continue to build a culturally diverse and high-caliber workforce that contributes to the overall success of Gwinnett County Government.

Values: Integrity – We commit to acting truthfully, ethically, and professionally. We will treat everyone with dignity, courtesy, and respect. We will be personally responsible and accountable for the services we deliver to our customers and develop their trust in us as competent, professional service providers. **Teamwork** – We foster and promote an organizational climate where all facets of County government can work closely together. We will accomplish this by encouraging and supporting individual talents and contributions of all team members. **Responsiveness** – We provide timely, relevant, and comprehensive services to meet the organization's needs to include ongoing development, implementation, and evaluation of all of our services to address changing needs. **Innovation** – We challenge ourselves to be open-minded and creative, and to realize that the ability to disagree helps identify options and resolve differences constructively. We support reasonable risk taking. **Fairness** – We are committed to merit-based employment principles and equal opportunity. We advocate fair treatment in our behaviors, our policies, and our practices. **Excellence** – We strive for the highest levels of individual and organizational achievement by providing opportunities for all employees to contribute ideas, develop their potential, and make the best use of their talents and abilities. We strive to keep abreast of and implement best practices for our delivery processes.

Director's Office/Administration

- Oversee management of County's human resources by developing vision, mission, and strategic plans to implement Board of Commissioners' goals and objectives
- Administering policies and procedures including the Merit System Rules and Regulations, Human Resources management policies, federal and state employment and labor laws, and all other policies deemed appropriate and necessary by the County Administrator and Board of Commissioners
- Assisting in the reorganization, when required, of County departments
- Conducting performance analysis reports and other management information regarding current and future program changes, organizational consulting, and climate surveys
- Assisting the County Administrator's Office with special projects
- Managing day-to-day activities of the Human Resources Department including the preparation and administration of the annual departmental budget
- Managing the County's various employee programs including education/tuition reimbursement, service awards, Most Valuable Person Award (MVP), charitable contributions, United Way campaign, American Red Cross blood drives, and the Employee Assistance Program (EAP)
- Providing administrative support to the director
- Providing administrative support to the Executive Secretary and the Merit Board
- Perform year-end audits and maintain all records of elected/principal officials and monthly paid employees
- Conduct annual countywide and County Administrator's compensation surveys

Human Resources Operations

- Manage all phases of the employment process which include position postings, recruitment, application screening, background checks, and job offers
- Facilitating testing and promotional processes
- Providing information concerning fair employment practices, Merit System Rules and Regulations, County Administrator Policies, and the Employee Handbook
- Reviewing and analyzing the County's Non-Discrimination Plan
- Assisting employees in the day-to-day performance of their job duties and responsibilities
- Counseling employees at all levels in the organization
- Investigating employee problems, complaints, and/or appeals
- Providing special purpose employee training and new employee orientation
- Maintaining the compensation and classification systems within the County
- Maintaining the salary administration program, which is the formal system for classifying positions and compensating employees
- Assessing career progression promotions, demotions, reallocation of vacant positions to ensure proposed classification, and salary recommendations coincide with applicable policies
- Maintaining information on laws governing compensation of elected/principal officials and monthly paid employees
- Responding to inquiries concerning salary and compensation policies and procedures

HRIS/Records

- Administer the County's leave plans
- Maintenance of the position control system
- Preparation of various HRIS management reports
- Proper maintenance of all personnel records
- Administration of the County's HRIS system and other software systems

Employee Benefits

- Oversee management of all employee benefit programs to include: Health Benefits, Life Insurance Benefits, Disability Insurance, Wellness Program, Retirement and Savings Plans, Workers' Compensation Program and Additional Benefits

Human Resources:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Human Resources (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

1. Reduce cost in medical plan by 3 percent.

Annual percentage cost reduction to medical plan

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Annual percentage cost reduction to medical plan	20.00%	5.50%	2.60%	3.00%

2. Increase participation in the Wellness Program.

Percentage of participation in the wellness program

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Percentage of participation in the wellness program	62.40%	55.30%	60.80%	70.00%

3. Maintain voluntary turnover rate for departments reporting to the CA (voluntary terminations) at or below 5 percent.

Percent of voluntary turnover

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Percent of voluntary turnover	5.55%	7.59%	8.20%	5.00%

4. Ensure consistency of policy administration (customers).

Number of managers and supervisors trained through Human Resources leadership training programs

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Number of managers and supervisors trained through Human Resources leadership training programs	343	766	866	500

5. Enhance volunteer program and increase volunteer hours.

* Number of volunteer hours

* Number of individual volunteers

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Number of volunteer hours			991,122	725,000
* Number of individual volunteers			41,176	26,000

6. Ensure consistency of policy and program administration (internal processes).

Percentage of favorable decisions by Merit Board

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Percentage of favorable decisions by Merit Board			100%	100%

* 2010 – 2011 data is not available because this performance measure was implemented in 2012.

Departmental Issues and Initiatives for FY 2013

1. Monitor departmental succession plans and work with departments to increase management bench strength
2. Minimize voluntary employee turnover
3. Ensure continuous training opportunities for managers and supervisors
4. Monitor monthly departmental spending
5. Ensure continuous skill development for HR staff
6. Provide staff augmentation through a consolidated, formal volunteer program
7. Continue to control health benefits cost through participation in the wellness program and cost effective health care plan options
8. Prepare for next phase of health care reform implementation
9. Implement new employee onboarding and orientation program
10. Attract and retain qualified employees in technical/information systems positions

Human Resources:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Attracting and retaining a highly qualified diverse workforce that reflects the County population
2. Continue to evaluate total compensation plan components for affordability and employee recruitment and retention
3. Continue to provide effective training programs to ensure continuous employee learning and development
4. Enhance automation processes and distribution of information
5. Control benefits costs and comply with Health Care Reform requirements

Accomplishments in FY 2012

1. Implemented and launched Volunteer Gwinnett
2. 100 percent favorable determinations from Executive Secretary and Merit System Board
3. Reduction in healthcare cost
4. Migration of employees into more cost effective health care plans
5. Maintained current benefit plan design without employee premium increase
6. Implemented revenue sharing program with Great West
7. Implemented post-tax Roth IRA and Secure Foundation option for Defined Contribution (DC) retirement plan
8. Coordinated countywide distribution of the revised Code of Ethics ordinance

Human Resources (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited**	2013 Budget**
Personal Services	2,325,648	2,145,329	—	—
Operations	327,098	361,523	—	—
Contributions to Other Funds	24,188	11,134	—	—
Total	2,676,934	2,517,986	—	—

Authorized Positions – Human Resources	28	31	—	—

** Moved to the Administrative Support Fund, a new internal service fund

Human Resources (Risk Management Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget*
Personal Services	26,045	42,425	—	—
Operations	7,606	970	—	—
Contributions to Other Funds	455	—	—	—
Total	34,106	43,395	—	—

Authorized Positions – Human Resources	3	3	—	—

* Moved to Financial Services (Risk Management Fund)

Human Resources:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Human Resources (Workers' Compensation Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	45,923	60,921	61,275
Operations	3,710,092	3,230,638	2,722,521	5,152,742
Contributions to Other Funds	—	10,484	15,122	15,479
Total	3,710,092	3,287,045	2,798,564	5,229,496

Authorized Positions – Human Resources

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Human Resources (Group Self-Insurance Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	418,298	241,062	299,743	289,721
Operations	49,153,591	39,610,678	40,096,378	41,029,952
Contributions to Other Funds	3,988	245,021	255,025	260,209
Total	49,575,877	40,096,761	40,651,146	41,579,882

Authorized Positions – Human Resources

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FY 2013 Decision Packages (\$)

	<u>2013 Budget</u>
I. Mobile Mammography	33,400

Human Resources (Administrative Support Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	2,324,420	2,359,162
Operations	—	—	383,569	507,480
Contributions to Other Funds	—	—	13,391	19,128
Total	—	—	2,721,380	2,885,770

Authorized Positions – Human Resources

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Information Technology:

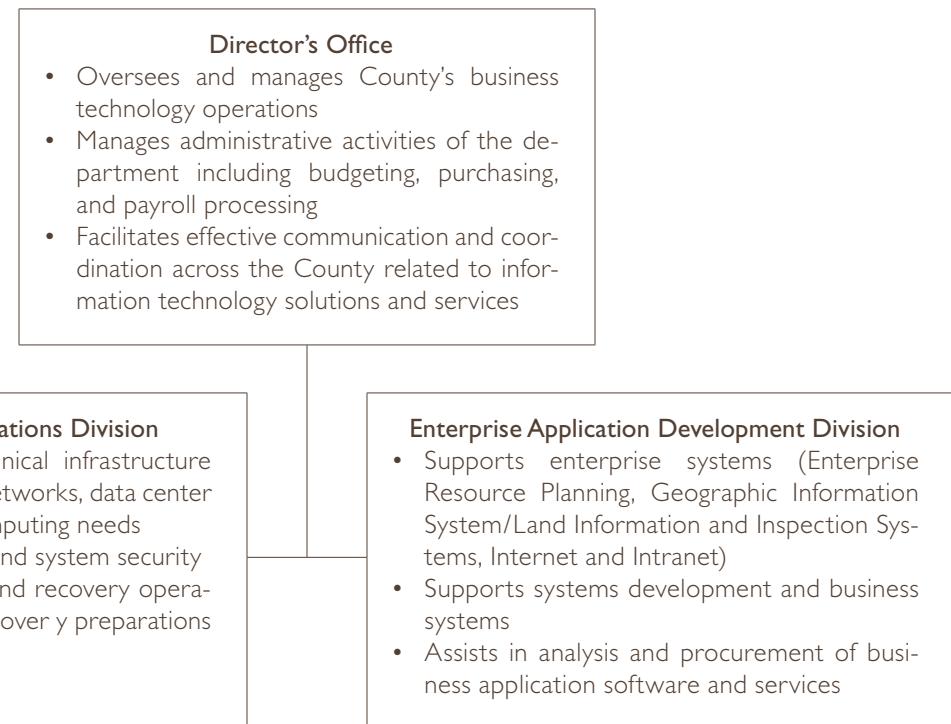
Mission and Organizational Chart

Vision Statement: Gwinnett County will be a leader as a model of excellence and innovation in the use of technology, which enables business practices that foster better government.

Mission Statement: In partnership with County departments and constitutional offices, Department of Information Technology Services (DoITS) provides appropriate and cost-justified technology tools and solutions to collaboratively enable the delivery of services to citizens, businesses, and government.

Value Statement

- Solution Delivery: Enhance constituent interaction by providing solutions that will improve the quality and efficiency of services using technology, where appropriate
- Enterprise Architecture: Provide and support a current, stable, secure, flexible, and supportable standards-based technology infrastructure
- Centralized Technology Funding: Maintain a centralized IT funding model, enabling timely strategic investments
- Governance: Provide enabling IT policies and procedures that encourage collaboration and guide County organizations in planning, deployment, and maintenance of IT solutions
- Privacy and Security: Provide centralized technology security oversight and direction
- Information Technology Workforce Management: Implement strategies to recruit, retain, and invest in a highly skilled technology workforce that is available, trained, and effectively employed to efficiently achieve countywide objectives



Information Technology:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Information Technology (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- To provide professional, dedicated, efficient technology support in a manner conducive to timeliness and a high level of customer service.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Percent service requests completed on schedule	96%	92%	94%	96%
Percent help desk calls resolved to logged	98%	98%	98%	98%
Percent network and servers available	99%	99%	99%	99%

- Enhance services and responsiveness.

* Percent customer satisfaction

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Percent customer satisfaction			4.92/5.0	4.9/5.0

- Improve availability and reliability through external security auditing and continuity of operations via the disaster recovery center.

* Percent of high availability systems
 * Percent of internal service level agreements

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Percent of high availability systems			99.98%	99%
* Percent of internal service level agreements			96.92%	100%

- Continue staff development through cross training, mentoring, and certifications.

* Number of leadership and management training hours
 * Number of technical training hours

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Number of leadership and management training hours			153.36	235
* Number of technical training hours			295.6	400

* 2010 – 2011 data is not available because this performance measure was implemented in 2012.

Departmental Issues and Initiatives for FY 2013

- Enterprise Content Management System Replacement
- Enterprise Resource Planning Enhancements
- Tax Assessment Process Enhancements
- Tax System Upgrade
- Jail Management System Replacement
- Criminal Justice Information System (CJIS) Deployment
- Enterprise Video Security Needs Assessment
- Continued Voice Over Internet Protocol (VOIP) Telephone System Replacements
- Server Virtualization
- Internet Site Enhancements

Departmental Issues and Initiatives for FY 2014 and Beyond

- Attracting new staff
- Retaining existing staff
- Training and skills development
- Software and hardware maintenance cost increases
- Infrastructure support expenses
- Communications expenses
- Increased specialization and expertise requirements

Information Technology:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Accomplishments in FY 2012

1. Established Project Management Office to enhance delivery of key projects
2. Continued deployment of VOIP telephone system expansion
3. IT service delivery enhancements
4. Internet site tax calculator
5. Online Open Records Request

Information Technology (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget*
Personal Services	9,963,535	10,141,034	—	—
Operations	10,092,535	11,372,580	—	—
Contributions to Other Funds	81,111	46,751	—	—
Contribution to Capital and Capital Outlay	—	6,059	—	—
Total	20,137,181	21,566,424	—	—

Authorized Positions – Information Technology

110 116 — —

* Moved to the Administrative Support Fund, a new internal service fund

Information Technology (Administrative Support Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	10,845,825	11,143,884
Operations	—	—	14,061,176	12,541,346
Contributions to Other Funds	—	—	96,879	132,514
Total	—	—	25,003,880	23,817,744

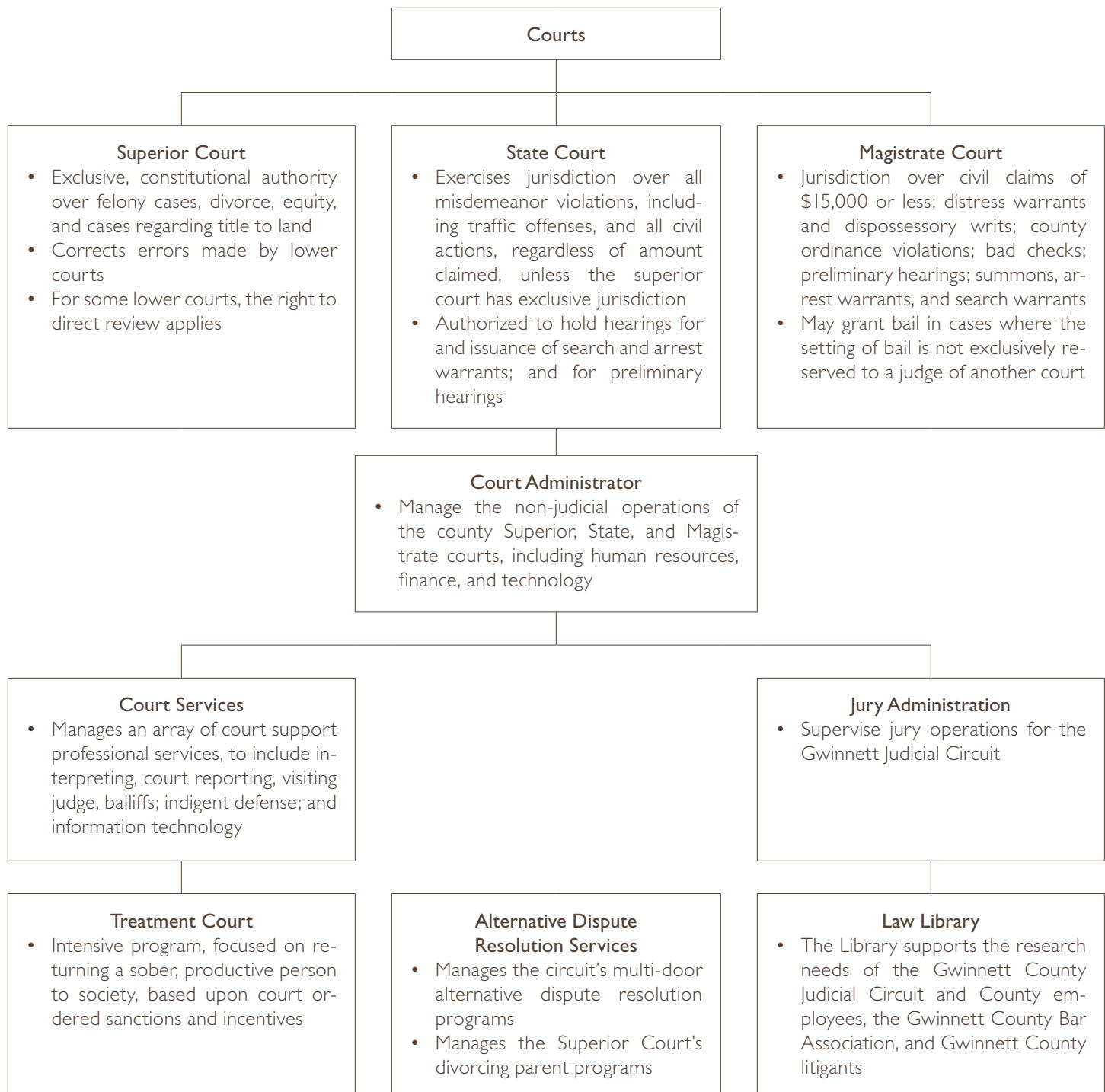
Authorized Positions – Information Technology

— — 116 116

Judiciary:

Mission and Organizational Chart

To apply the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities of all types; and to protect the rights of people who cannot protect themselves.



Judiciary:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Judiciary (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- Efficient resolution of felony cases.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Felony cases filed	6,146	6,500	6,073	6,722
Felony cases disposed	6,275	6,679	7,339	6,722
Percent of felony filings disposed	102.1%	102.8%	102.8%	100.0%

- Efficient resolution of misdemeanor cases.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Misdemeanor cases filed	10,565	9,068	8,461	9,307
Misdemeanor cases disposed	10,776	8,953	9,612	9,213
Percent of misdemeanor filings disposed	102.0%	98.7%	113.6%	99.0%

- Efficient resolution of civil cases in the trial courts.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Civil cases filed	37,105	25,787	18,553	19,480
Civil cases disposed	36,406	27,923	22,882	19,285
Percent of civil filings disposed	98.1%	108.3%	123.3%	99.0%

- Efficient resolution of domestic cases.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Domestic cases filed	10,462	10,429	10,241	10,548
Domestic cases disposed	10,815	10,577	10,031	10,442
Percent of domestic filings disposed	103.4%	101.4%	97.9%	99.0%

- Efficient resolution of civil cases in the non-trial courts.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Civil cases filed	59,056	71,286	72,499	74,262
Civil cases disposed	47,773	63,615	67,731	69,063
Percent of civil filings disposed	80.9%	89.2%	93.4%	93.0%

Departmental Issues and Initiatives for FY 2013

- With the success of the Drug and DUI programs, the judiciary has added a Mental Health Accountability Court. This has been studied not only at our local level, but at the state and national level as well.

Departmental Issues and Initiatives for FY 2014 and Beyond

- As the caseload for courts increases, additional judges will be needed to support these courts.
- The enormous change in the diversity of the population that the County has experienced over the last decade has a direct impact on the daily operations of the court system. The use of interpreters has increased tenfold over the past five years and this growth is expected to continue. A direct impact will be in the cost of providing interpreting services and the staff time to coordinate.
- Jail overcrowding, while not a direct issue of this department, is directly affected by the judiciary. With the space and budgetary issues the jail and the courthouse continue to face, the time is right for a pre-trial program.

Judiciary:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Accomplishments in FY 2012

1. Implemented Indigent Defense Electronic Invoicing System for an efficient and effective way to process attorney invoices submitted for indigent defense work
2. Jury operations procedures revamped to save an estimated \$100K

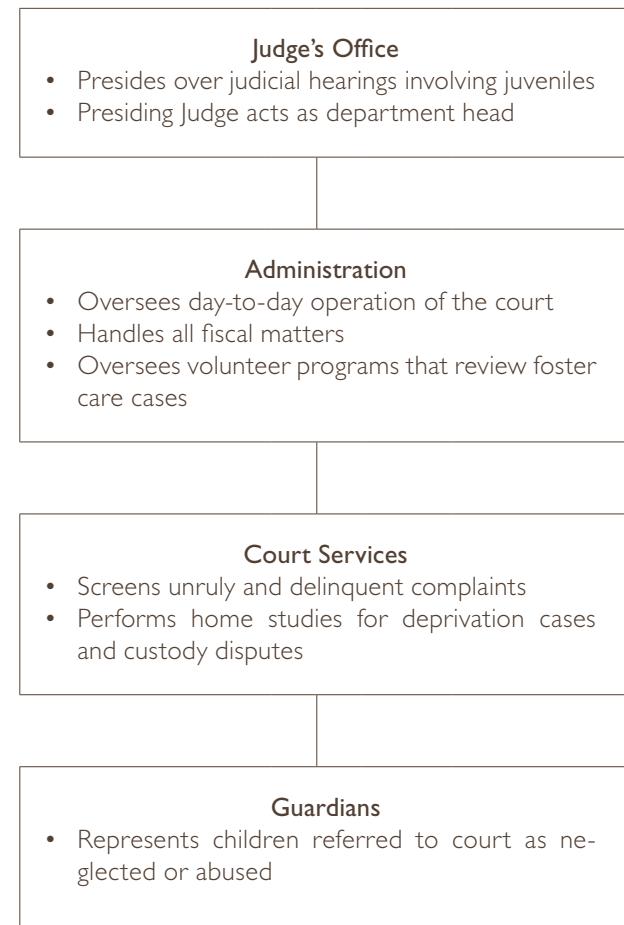
Judiciary (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	10,455,782	10,329,959	10,722,986	10,726,638
Operations	7,097,488	7,234,649	1,943,862	2,084,052
Allocations	—	—	5,839,624	—
Contributions to Other Funds	75,264	40,145	2,739,883	2,803,837
Total	17,628,534	17,604,753	21,246,355	15,614,527
Authorized Positions – Judiciary	94	94	98	98

Juvenile Court:

Mission and Organizational Chart

To enhance the likelihood of rehabilitation and behavior reform of delinquent children so that they shall be restored, if possible, as secure law-abiding members of society. To provide the forum, personnel, and facilities required for the fair, impartial, and efficient administration of justice. That each child coming before the court shall receive the care, guidance, and control that is in the best interest of the child and the safety of the citizens of Gwinnett County and the state of Georgia. To promote the healing and recovery of abused and neglected children and to promote permanency for those who have been removed from their home.



Juvenile Court:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Juvenile Court (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

1. To provide rehabilitative and/or punitive actions/services in issues involving status offenders/delinquent juveniles.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Delinquent filings	5,596	6,140	5,944	6,000
Delinquent filings disposed	6,348	7,463	6,694	6,500
Percent of delinquent filings disposed	113%	121%	113%	108%

2. To provide the necessary action/services to reunite families and/or provide direction in deprivation cases.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Deprivation filings	661	742	937	750
Deprivation filings disposed	652	557	525	675
Percent of delinquent filings disposed	99%	76%	78%	90%

3. To provide direction/rulings in issues concerning marriage, military, emancipation, and other issues relating to juveniles.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Special proceeding filings	435	552	562	550
Special proceeding filings disposed	418	429	576	550
Percent of delinquent filings disposed	96%	77%	102%	100%

4. To provide hearings for: traffic violations by juveniles, custody issues, child support and termination of parental rights.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Traffic violation filings	912	804	672	720
Traffic violation filings disposed	930	814	656	720
Percent of violation filings disposed	102%	101%	98%	100%

5. To provide resolution to all cases in an efficient and timely manner.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Total charges/filings handled by the Court	9,014	8,238	8,115	7,400
Total charges/filings disposed by the Court	10,002	9,263	8,451	7,800
Percent of total charges/filings disposed	111%	112%	104%	105%

6. To cooperate and interact with other agencies/citizens as needed in order to facilitate appropriate programs for deprived/delinquent youth.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Program referrals	2,248	3,259	2,009	1,700
Programs completed	2,204	3,215	1,908	1,650
Percent of programs completed	98%	98%	95%	97%

* Percent of filings disposed may exceed 100 percent due to open cases at the beginning of a period which can cause the number of dispositions to exceed the number of filings.

Juvenile Court:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Departmental Issues and Initiatives for FY 2013

1. Fill vacant Attorney II position to relieve Guardian ad litem's Office
2. Enhance the Drug Court program
3. Prepare for any changes in the Juvenile Code

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Request to fill Chief Probation Officer position vacated on 2010
2. Expand the Drug Court program to include other specialty courts i.e. Mental Health

Accomplishments in FY 2012

1. Maintained an overall disposition rate of over 100 percent

Additional Comments

1. Program numbers have been reduced due to lack of space, a result of cost saving measures.

Juvenile Court (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	4,927,286	4,761,504	4,753,391	5,084,422
Operations	923,776	917,886	127,856	166,406
Allocations	—	—	646,202	—
Contributions to Other Funds	54,159	21,111	678,929	682,338
Total	5,905,221	5,700,501	6,206,378	5,933,166

Authorized Positions – Juvenile Court	61	61	61	60
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FY 2013 Decision Packages (\$)	2013 Budget
I. Salary Savings (4 positions)	(264,995)

Juvenile Court (Juvenile Court Supervision)

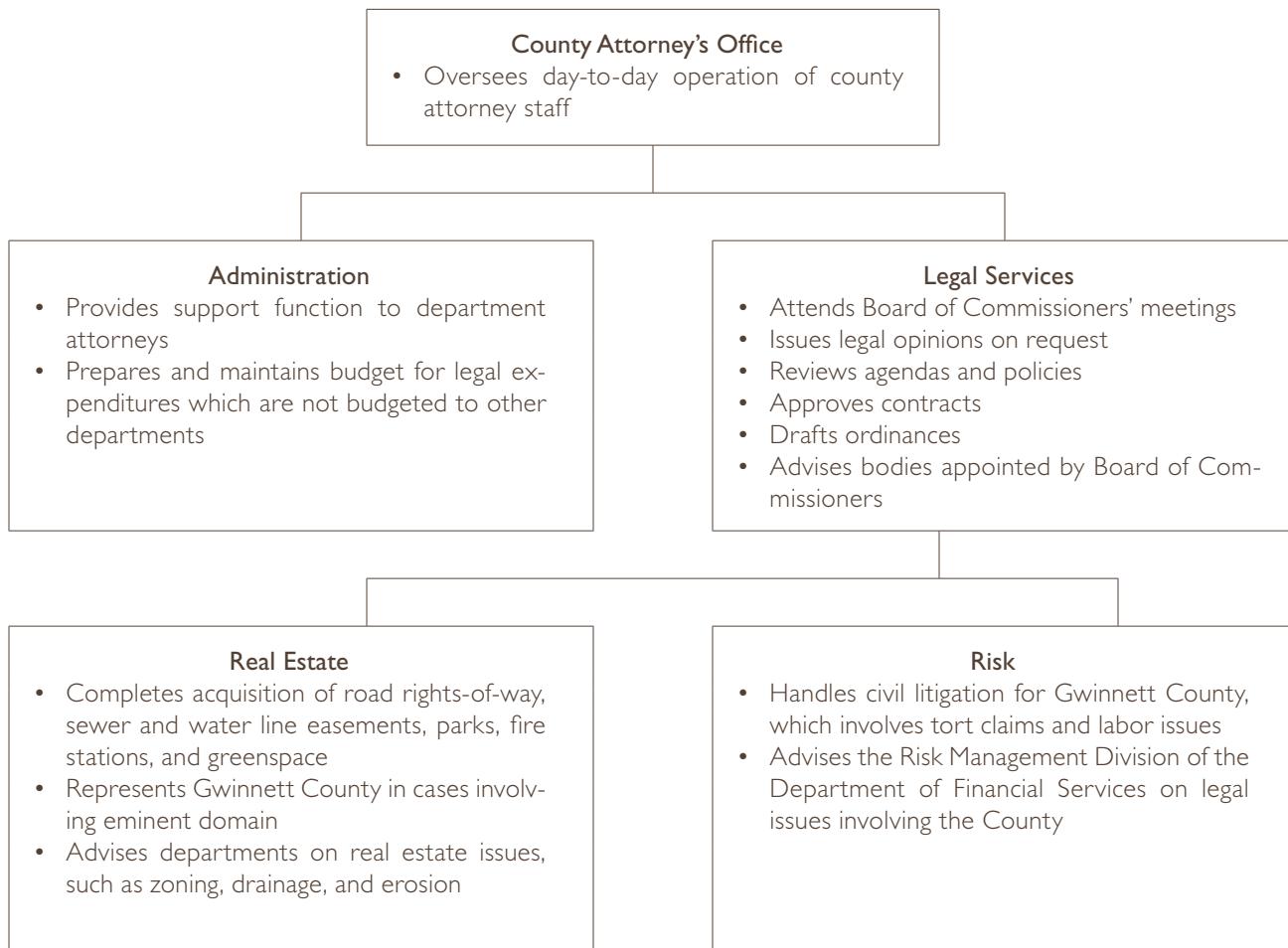
Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	20,568	70,839	67,849
Total	—	20,568	70,839	67,849

Authorized Positions – Juvenile Court	—	—	—	—
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Law Department:

Mission and Organizational Chart

The mission of the Law Department is to deliver high-quality legal services at a reasonable cost to Gwinnett County and its citizens, elected officials, managers, staff, authorities, and related organizations. The Law Department will rank among the best local government law departments in the state of Georgia. It will be known for measures to improve the quality of life for all, superior preventive advice, and efficient defense of litigation, consistent with the County's goals. It will operate in a cost-effective manner by maintaining a seasoned team of lawyers and staff with continuously improved technology. We will observe the highest standards of ethics and professionalism. We value accountability. We consider effective and efficient use of taxpayer dollars as a sacred trust between Gwinnett County, its citizens, elected officials, managers, and staff, authorities, and related organizations. We strive to provide prompt delivery of our services while maintaining a proper balance between efficiency and excellence.



Law Department:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Law Department (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- To ensure that a full range of high-quality legal services are provided.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Assignments received	693	725	703	700
Claims received	81	79	85	80
Legal opinions requested	30	18	18	20
Litigation matters received	229	223	277	225
Contracts submitted for review	711	682	792	790
Critical path matters received	147	211	204	225

- To process workload in a timely manner and be responsive to the needs of clients.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Assignments completed	603	572	480	550
Claims completed	75	56	86	80
Legal opinions completed	21	19	7	15
Litigation matters completed	318	258	254	250
Contracts processed	696	665	754	750
Contracts completed within 10 days	96%	94%	94%	95%
Critical path matters completed	171	194	164	175
Customer service rating (scale 1–5)	4.7	4.8	4.8	4.9

- To encourage volunteer internships.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Volunteer hours		209.25	217.50	400.00

Departmental Issues and Initiatives for FY 2013

- Legal matters continue to be of increased complexity and urgency.
- The implementation of Special Service Districts will require legal guidance.
- Providing transition services to City of Peachtree Corners will necessitate legal direction
- Unified Development Ordinance*
- Recodification of County Code of Ordinances
- 2013 SPLOST Referendum
- Revision of County Code of Ordinances
- Compliance with 2012 Open Meetings Act/Open Records Act legislation

Departmental Issues and Initiatives for FY 2014 and Beyond

- Implementation of Special Service Districts will require ongoing legal guidance.
- SPLOST will continue to result in acquisitions and condemnations for parks, libraries, and public safety facilities.
- The litigation caseload being handled in-house continues to be of increased volume and complexity.
- The City of Peachtree Corners' service delivery will require ongoing legal attention.

Accomplishments in FY 2012

- Resolution of Service Delivery Strategy litigation
- Incorporation of the City of Peachtree Corners

Law Department:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Law Department (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget*
Personal Services	712,324	1,680,747	—	—
Operations	126,536	100,145	—	—
Contributions to Other Funds	7,976	4,474	—	—
Total	846,836	1,785,366	—	—

Authorized Positions – Law

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* Moved to the Administrative Support Fund, a new internal service fund

Law Department (Risk Management Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget*
Personal Services	18,877	(13)	—	—
Contributions to Other Funds	1,329	641	—	—
Total	20,206	628	—	—

Authorized Positions – Law

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* Moved to the Administrative Support Fund, a new internal service fund

Law Department (Administrative Support Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	1,532,713	1,799,995
Operations	—	—	101,983	84,949
Contributions to Other Funds	—	—	5,682	7,758
Total	—	—	1,640,378	1,892,702

Authorized Positions – Law

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Loganville Emergency Medical Services District Fund:

Expenditures FY 2010 – 2013

Created in 2013 as a result of the SDS settlement, the Loganville Emergency Medical Services (EMS) District Fund is not directly affiliated with any department. The fund accounts for the costs associated with providing emergency medical services to the City of Loganville.

Loganville Emergency Medical Services District Fund

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Actual	2013 Budget
Operations	—	—	—	16,800
Total	—	—	—	16,800

Authorized Positions – Loganville EMS

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Non-Departmental:

Expenditures FY 2010 – 2013

The following areas of the General Fund budget are not affiliated with any department directly. The "Miscellaneous Expenditures (General Fund)" consists mainly of the fund's contribution to capital projects, the fund's contributions to other funds (Stormwater and Local Transit), various reserves, and a countywide contingency. The Medical Examiner's contract is a privatized service. Miscellaneous expenses in the Administrative Support Fund consist primarily of contribution to net position, professional services, and a contingency. Miscellaneous expenses in the E-911 Fund consist primarily of payments to cities as a result of the Service Delivery Strategy (SDS) settlement. Miscellaneous expenses in the Development and Enforcement Services, Fire and EMS, and Police Services District Funds consist primarily of contributions to fund balance and contingencies.

Miscellaneous Expenditures (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget**
Personal Services	33,496,914	26,555,897	10,055,897	69,000
Operations	7,737,158	6,820,216	17,884,212	4,559,885
Allocations	–	–	9,757	8,565,000
Contributions to Other Funds	2,413,798	2,727,030	14,171,247	13,571,795
Contribution to Capital Projects	14,737,348	921,886	–	13,000
Payment to Agencies	6,000,000	6,372,136	–	–
Reserve/Contingencies	–	–	–	4,689,292
Transfer Out to Debt	10,000,000	–	–	–
Transfer Out to Development and Enforcement	–	–	–	2,859,512
Transfer Out to Fire and EMS District Fund	–	–	–	20,769,889
Transfer Out to Police Services District Fund	–	–	–	27,500,000
Total	74,385,218	43,397,165	42,121,113	82,597,373

Authorized Positions

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* Miscellaneous Expenditures include funds transferred to the new Loganville EMS District Fund.

** Miscellaneous Expenditures include funds transferred to the new Development and Code Enforcement Services, Fire and EMS, and Police Services District Funds.

FY 2013 Decision Packages (\$)

I. Update Unified Plan	2013 Budget
–	250,000

Medical Examiner Contract (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	901,270	1,033,446	1,119,544	1,191,293
Total	901,270	1,033,446	1,119,544	1,191,293

Authorized Positions

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Miscellaneous Expenditures (Administrative Support Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	–	–	126,884	500,000
Allocations	–	–	4,924	15,000
Reserve/Contingencies	–	–	–	400,000
Contribution to Net Position	–	–	–	1,458,591
Total	–	–	131,808	2,373,591

Authorized Positions

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Non-Departmental:

Expenditures FY 2010 – 2013

Miscellaneous Expenses (E-911)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Intergovernmental	–	–	2,915,440	2,500,000
Total	–	–	2,915,440	2,500,000

Authorized Positions

– – – –

Miscellaneous Expenses (Development and Enforcement Services District Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Reserve/Contingencies	–	–	–	125,000
Contribution to Fund Balance	–	–	–	3,314,613
Total	–	–	–	3,439,613

Authorized Positions

– – – –

Miscellaneous Expenses (Fire and EMS District Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Reserve/Contingencies	–	–	–	2,715,000
Contribution to Fund Balance	–	–	–	21,080,383
Total	–	–	–	23,795,383

Authorized Positions

– – – –

Miscellaneous Expenses (Police Services District Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	–	–	–	2,620,636
Allocations	–	–	–	170,000
Reserve/Contingencies	–	–	–	2,220,000
Contribution to Fund Balance	–	–	–	28,006,934
Total	–	–	–	33,017,570

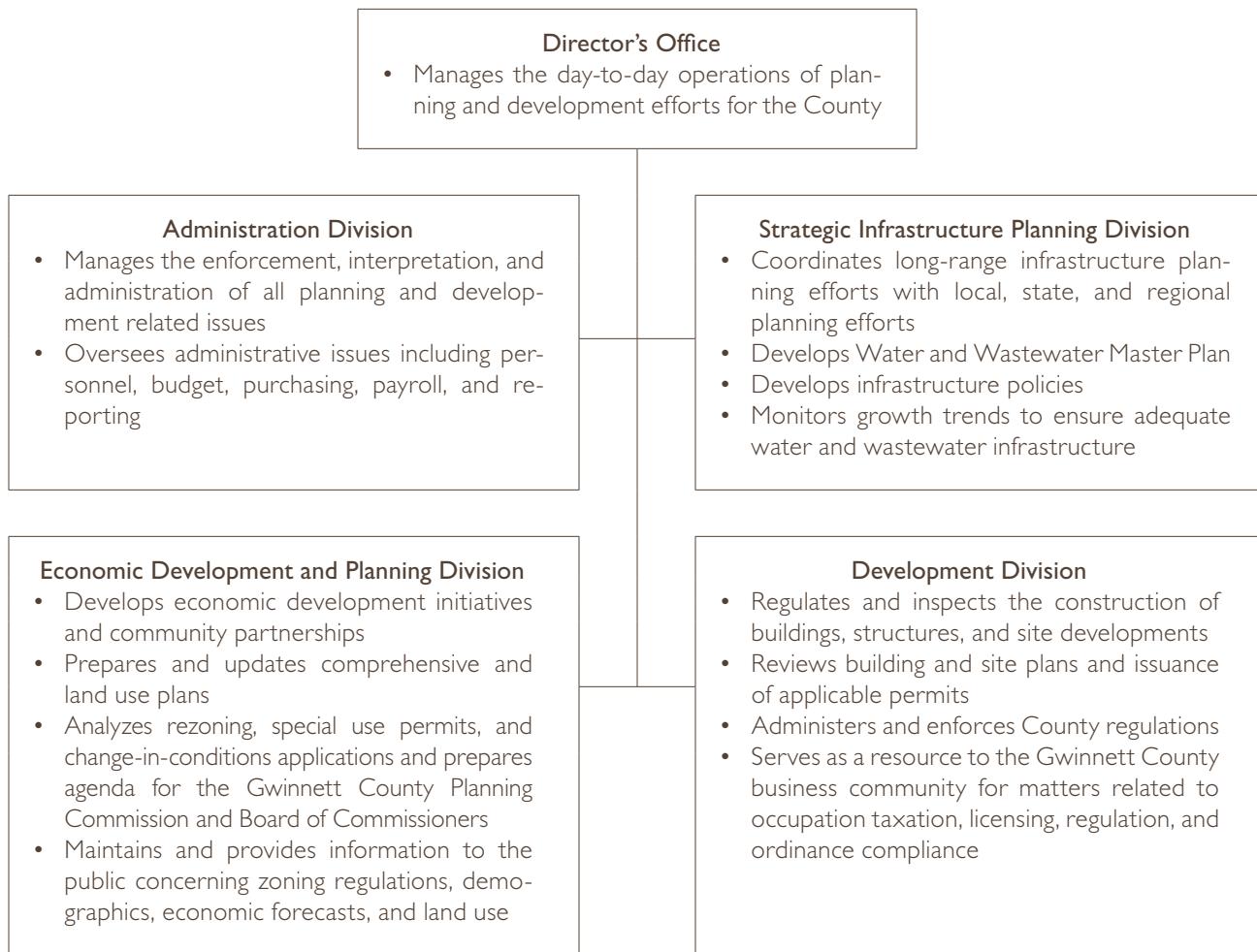
Authorized Positions

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Planning and Development:

Mission and Organizational Chart

To enhance the quality of life and property values in Gwinnett County by planning for growth and enforcing construction and environmental standards for development in new and revitalizing residential and non-residential neighborhoods. To protect the natural environment and facilitate the creation of a built environment desired by the citizens of Gwinnett County through planning and development review. We are committed to conducting business responsibly with integrity through planning, reviewing, and monitoring of development. We will endeavor to provide quality service to our customers in a timely manner. We will strive to maintain an excellent standard of service to our customers while committing ourselves to act with courtesy and professionalism. We will encourage and support an environment where team members bring individual strengths and talents to work together to meet our unified goal of superior customer service.



Planning and Development:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Planning and Development (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- To process rezoning and special use permits within 90 days to ensure that property is developed in accordance with the comprehensive plan.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Rezoning applications processed	50	45	45	50
Special use applications processed	65	63	67	68
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%

- To process plan review of all submitted project plans within eight days of receipt to avoid delaying projects.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Development plans accepted by committee	104	100	143	145
Development permits issued	173	129	161	165
Percent of development plans reviewed within 14 days of request (<i>Plans reviewed within 8 days of submittal</i>)	100%	100%	100%	100%

- To process building permits within one day of request to ensure a responsive level of customer service.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Building permits issued – residential	1,817	1,434	2,296	2,645
Building permits issued – non-residential	4,868	5,045	7,755	8,715
Percent processed within one day of request	100%	100%	100%	100%

- To conduct building inspections within two business days to ensure safe construction.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Building inspections conducted	58,759	45,812	61,684	62,000
Building inspections conducted within two business days of request	100%	100%	100%	100%

- To provide outstanding customer service by monitoring customer feedback.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Departmental positive customer feedback				100%

- To ensure compliance with codes, ordinances, and regulations.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Fire Plan Review accuracy rate				100%
* Building Plan Review accuracy rate				100%
* Development Plan Review accuracy rate				100%
* Stormwater/Water and Sewer accuracy rate				100%
* Inspections accuracy rate				100%

- To enhance economic well-being.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Economic Development Projects Coordinated with Partnership Gwinnett				10

* Prior year data is not available because this performance measure was implemented in 2013.

Planning and Development:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Departmental Issues and Initiatives for FY 2013

1. Completion of Unified Development Ordinance project
2. Development of informational video for online plan submittal outreach
3. Management of the new Development and Enforcement District
4. Refinement of the business license renewal process.
5. Revision of the maintenance bond process.
6. Update of Short-Term Work Plan.
7. Upgrade of Accela for online permitting services for customers and mobile applications
8. Recalibration of Unified Plan
9. Reassessments of Tax Allocation Districts (TADs)

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Implementation of State Construction Codes effective January 2014
2. Promotion of Opportunity Zones to enhance economic development
3. Succession planning and integration of workloads due to retirements

Accomplishments in FY 2012

1. Amended the Stormwater Regulations to assist eedvelopment
2. Completed the Water and Sewer Master Plan
3. Evaluated recommendations of P&D study committee
4. Implemented vacant structures registration process
5. Modified Business License renewal process

Additional Comments

1. Continuing economic development initiatives while restructuring and restaffing Economic Development Division
2. Creating and management of new Development and Enforcement Service District
3. Implementing state mandate requirement of E-Verify for Occupational License renewals
4. Managing the demand for increased development activity versus availability of staff positions
5. Responding to inquiries for planning and development services for citizens and business customers of new city of Peachtree Corners

Planning and Development (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget*
Personal Services	5,208,029	5,478,259	5,123,797	389,284
Operations	417,584	403,178	387,137	94,466
Contributions to Other Funds	219,000	116,419	1,260,349	155,595
Contribution to Capital and Capital Outlay	—	21,948	—	—
Total	5,844,613	6,019,804	6,771,283	639,345
Authorized Positions – Planning and Development	66	65	60	4

* A portion of Planning and Development was moved out of the General Fund into the new Police Services, Development and Code Enforcement Services, and Fire and EMS District Funds.

Planning and Development:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Planning and Development (Tree Bank Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	—	—	30,000
Total	—	—	—	30,000

Authorized Positions

Planning and Development (Development and Enforcement Services District Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	—	4,651,631
Operations	—	—	—	646,634
Contributions to Other Funds	—	—	—	666,086
Total	—	—	—	5,964,351

Authorized Positions

52

Planning and Development (Police Services District Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	—	349,621
Operations	—	—	—	131,960
Contributions to Other Funds	—	—	—	216,319
Total	—	—	—	697,900

Authorized Positions

4

Planning and Development (Fire and EMS District Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	—	374,512
Operations	—	—	—	15,918
Contributions to Other Funds	—	—	—	206,999
Total	—	—	—	597,429

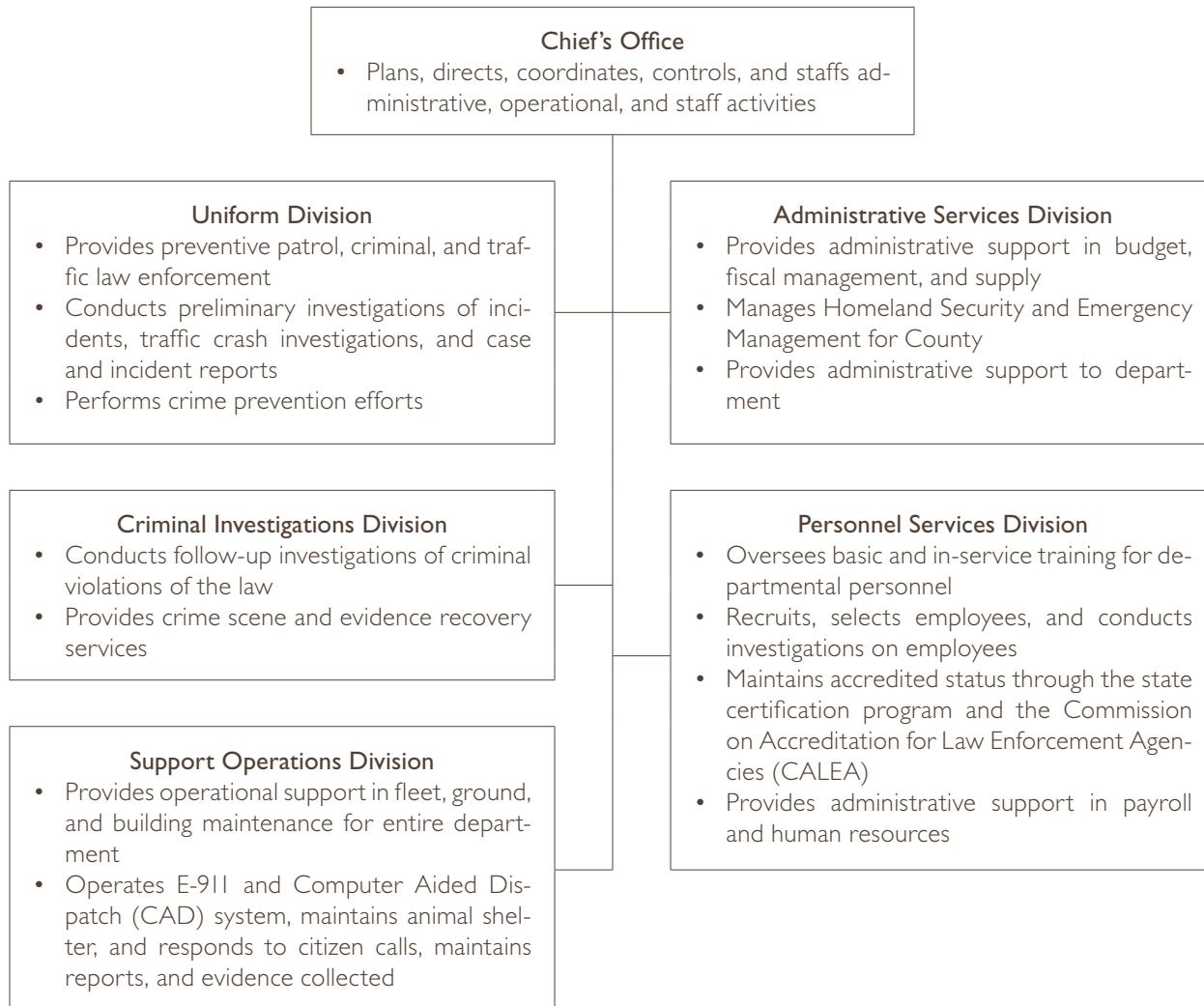
Authorized Positions

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Police Services:

Mission and Organizational Chart

The Gwinnett County Police Department is committed to serving the community through the delivery of professional law enforcement services in an unbiased and compassionate manner in order to protect the lives and property of the citizens and improve the quality of life in our community. The vision of the Gwinnett County Police Department is to be regarded by the community we serve and our law enforcement peers as the leader of innovative policing and professional excellence. We are committed to achieving the public's trust by holding ourselves accountable to the highest standards of professionalism and ethics. We will conduct ourselves in a manner that promotes mutual respect with the community and our peers. We are committed to conducting ourselves in a manner that brings honor to ourselves, our department, and the community we serve. We are committed to developing future leaders through training and education.



Police Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Police Services (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

1. Increase staffing to meet increasing service population and changing demographics and population patterns.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Officers per 1,000 service population	1.07	1.00	0.97	1.03
Criminal Investigation cases assigned	5,400	5,260	5,428	5,300
E-911 calls received	457,606	444,896	459,806	456,384
Traffic calls answered	194,200	207,904	205,281	220,482
General calls answered	481,839	451,551	441,408	467,468

2. Ensure department will remain fiscally responsible while providing latest technology, facilities, training, and equipment to provide effective and efficient police services.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Department staff trained	10,424	11,012	10,292	11,000

3. Reduce Uniform Crime Reports (UCR) Part I Crime Rates.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
UCR Part I Violent Crime Rate per 100,000 population	221	188	200	200
UCR Part I Property Crime Rate per 100,000 population	2,547	2,262	2,138	2,500

4. Improve perception of community safety.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Citizens reporting feeling safe in their neighborhood	92%	94%	95%	95%
Citizens reporting feeling safe in Gwinnett County	74%	74%	77%	76%

Departmental Issues and Initiatives for FY 2013

1. Maintain current service levels
2. Retention of personnel, both sworn and non-sworn
3. Employee salary/compensation
4. Maintain or reduce UCR Part I crime rates
5. Changing demographics of County and resulting service demands
6. Emergency Management staffing levels and capabilities
7. Successfully complete Commission on Accreditation of Law Enforcement Agencies (CALEA) re-accreditation
8. Budget challenges

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Animal Welfare and Enforcement staffing and service levels
2. Adequate staffing levels – 1.3 officers per 1,000 population according to 2030 Unified Plan
3. Maintain or reduce UCR Part I crime rates
4. Maintain current service levels
5. Retention of personnel, both sworn and non-sworn
6. Employee salary/compensation

Police Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Accomplishments in FY 2012

1. Low UCR crime rates
2. Implemented a robust volunteer program
3. Initiated a Crime-Free Multi-Housing program
4. Promoted 64 employees

Police Services (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget*
Personal Services	62,985,525	63,869,428	64,744,943	2,673,632
Operations	10,668,994	10,007,265	9,963,933	930,977
Allocations	—	—	88,681	—
Contributions to Other Funds	6,179,680	1,818,593	16,465,560	784,492
Contribution to Capital and Capital Outlay	1,333,988	1,104,510	62,702	24,000
Total	81,168,187	76,799,796	91,325,820	4,413,101

Authorized Positions – Police Services

937

936

936

43

* A portion of Police Services was moved from the General Fund into the new Police Services and Development and Enforcement Services District Funds.

Police Services (Police Services District Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	—	59,866,417
Operations	—	—	—	11,978,220
Contributions to Other Funds	—	—	—	9,884,826
Contribution to Capital and Capital Outlay	—	—	—	20,000
Total	—	—	—	81,749,463

Authorized Positions – Police Services

866

Police Services (Development and Enforcement Services District Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	—	1,794,682
Operations	—	—	—	101,329
Contributions to Other Funds	—	—	—	446,909
Total	—	—	—	2,342,920

Authorized Positions – Police Services

27

Police Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Police Services (E-911 Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	7,806,983	7,632,499	7,404,428	8,785,771
Operations	2,630,126	2,459,967	1,539,406	2,386,976
Contributions to Other Funds	45,750	1,100,070	4,805,626	2,552,713
Contribution to Capital and Capital Outlay	604,954	26,740	57,276	—
Total	11,087,813	11,219,276	13,806,735	13,725,460

Authorized Positions – Police Services

131 129 129 129

Police Services (Police Special Justice Fund)*

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	616,758	644,579	209,962	937,188
Contributions to Other Funds	—	3,161,222	315,562	127,362
Contribution to Capital and Capital Outlay	594,479	331,076	41,300	160,000
Total	1,211,237	4,136,877	566,824	1,224,550

Authorized Positions – Police Services

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Police Services (Police Special Treasury Fund)*

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	345	140,635	695
Contribution to Capital and Capital Outlay	—	—	52,628	—
Total	—	345	193,263	695

Authorized Positions – Police Services

— — — —

Police Services (Police Special State Fund)*

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	373,697	326,347	916,554
Contributions to Other Funds	—	—	—	177,465
Contribution to Capital and Capital Outlay	—	60,070	13,800	64,990
Total	—	433,767	340,147	1,159,009

Authorized Positions – Police Services

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* In 2011 Police Services Special Investigation was renamed and two additional funds were created.

Probate Court:

Mission and Organizational Chart

- The mission of the Probate Court is to:
 - Accept pleadings regarding decedent estates and guardianships of minors and adults
 - Enter and record orders, judgments, and other proceedings related to the same
 - Act as a local custodian and registrar of the State of Georgia's vital records
 - Issue marriage licenses and weapons carry licenses as required by law

Probate Court

- Oversees contested and uncontested hearings regarding administration of estates and guardianship of person and/or property of minors and incapacitated adults; mental health matters; oaths; review and audit of annual returns; maintenance of financial and statistical records, maintain all vital records for Gwinnett County, as well as maintain all marital records and weapons permits for the County

Estates and Guardianship

- Take in, review, file, index and process petitions dealing with the probate of estates and the administration of intestate estates
- Take in, review, file, scan, and process petitions dealing with guardianships and conservatorships of proposed wards and minor children
- Supervise the actions of all fiduciaries appointed by the Court
- Take in and review affidavits in support of orders to apprehend and issue appropriate orders
- Year's support actions
- Take in petitions to change Gwinnett County boundary lines
- Issue Certificates of Residency
- Issue firework permits

Vital Records

- Take in, review, file, index and process marriage license applications and issue marriage certificates
- Issue and certify birth certificates for all counties in the state of Georgia
- Take in, review, and amend death certificates for all deaths occurring in Gwinnett County to the state Department of Vital Records
- Certify death certificates for funeral homes and the general public
- Take in, review, process, weapons carry permit applications; photograph and enter data for third party license vendor; run background reports on applicants and review reports for prohibitors; issue orders seeking dispositions of crimes and/or denying applications

Probate Court:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Probate Court (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- I. To protect the property of minors and incapacitated adults.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Total guardianships combined	954	903	982	995
Total estates, general, and mental health filed	1,526	1,611	1,763	1,710

2. To issue documents for residents concerning matters of vital records.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Births	7,020	6,741	6,262	6,375
Deaths	4,300	3,715	3,730	4,188
Marriage licenses issued	5,390	5,721	5,660	5,887
Firearm permits applied for	5,406	5,075	8,251	5,300

*Applications for firearm permits were at a record high in 2012. So far in 2013, Probate Court is on pace to more than triple its numbers in 2012.

Departmental Issues and Initiatives for FY 2013

- I. In an effort to reduce storage issues, Probate Court will continue moving files from our office into storage as our file savers reached full capacity in mid-2012.
2. Additional part-time personnel to scan and index both Vital Records and Estate records
3. Bring the two divisions of Probate Court back into one office
4. Depending on the approved 2013 budget package, Probate Court will either hire additional staff, full or part-time, or better use existing staff to relieve the workload of our Vital Records Department.
5. Depending on the approved 2013 budget package, Probate Court will either hire additional staff, full or part-time, or better use existing staff to relieve the workload of Judicial Chambers.
6. Probate Court will continue to provide efficient, high-quality service to the citizens of Gwinnett County by continuously training employees and streamlining procedures.
7. New Probate Judge takes office January 1, 2013. He may have some additional issues and initiatives for the Probate Court.
8. Due to increased filings, an Associate Judge is needed to assist in the large caseload for one Probate Judge.

Departmental Issues and Initiatives for FY 2014 and Beyond

- I. If workspace and personnel allows, Probate Court will bring one of the County's LiveScan machines into our office to perform fingerprinting for our weapons carry licenses and provide relief for the Gwinnett County Permits Department.
2. Probate Court's ultimate work space goal is to consolidate our Estates and Vital Records Departments into one office space rather than the two separate spaces we currently occupy.
3. Probate Court hopes to convert the file savers in our Estates Division from manual to electric. Staff is maturing in age and they are fully filled, which sometimes creates situations where the clerk's have a hard time turning the wheels.
4. Probate Court will continue to provide efficient, high-quality service to the citizens of Gwinnett County by continuously training employees and streamlining procedures.

Accomplishments in FY 2012

- I. Probate Court did not hire any additional paid staff, however, the court enrolled in the volunteer program and had a volunteer in our Vital Records Division for a portion of the year.
2. Probate Court continued to provide efficient, high-quality service to the citizens of Gwinnett County despite our increased demand and inability to hire additional trained staff.
3. Construction in our Vital Records Department resulted in the additional space where photos for the new weapons carry license could be taken and processed.
4. Probate Court received 20 scanners for the clerks to immediately scan and index documents, petitions, and applications that were filed into Probate Court Estate and Vital Records divisions.

Probate Court:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Additional Comments

- I. The Probate Court will continue to face additional staffing challenges as legislative action imposes additional requirements on the court and as the county population increases. In addition, the court must find non-financial incentives to motivate current employees to remain efficient and to keep current employees satisfied in their positions until the budget allows for salary increases and new hires.

Probate Court (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,412,003	1,422,383	1,429,416	1,455,381
Operations	174,878	158,617	160,878	198,513
Allocations	-	-	56,146	-
Contributions to Other Funds	14,622	6,713	266,306	277,030
Total	1,601,503	1,587,713	1,912,746	1,930,924
Authorized Positions	21	21	21	21

Probation:

Mission and Organizational Chart

The Department of Corrections creates a safer Georgia by effectively managing offenders and providing opportunities for positive change.

Probation

- Protect the public by ensuring appropriate levels of supervision based on offender risk
- Ensure probationer's accountability to the community and victims
- Service to the courts is the core of our existence
- Collaboration and partnering with stakeholders is essential to our effectiveness

Probation:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Probation (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- To use budget dollars with maximum efficiency and closely monitor the increasing high-risk felony caseloads.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Active probationers	12,801	15,402	13,851	15,000
Pre-sentence investigations/record checks	5,100	7,175	8,000	8,000
Court hours	7,260	10,400	12,000	17,680

- To increase fine and restitution collections and provide quality services to victims.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Fines and restitution collected/disbursed	\$ 3,189,478	\$ 3,591,532	\$ 3,614,212	\$ 3,750,000
Community service hours completed	58,089	61,013	68,490	65,000

- To insure quality field supervision is conducted on high-risk cases such as sex offenders.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Average caseload size	250	385	350	375
Counseling referrals	2,500	4,608	4,700	5,000
Alcohol/drug test conducted	3,100	2,506	3,000	3,000

Departmental Issues and Initiatives for FY 2013

- Maintain adequate staffing
- Reduce probation population
- Become more efficient in supervising caseloads
- Increase the number of education classes taught at the probation office
- Increase the number of cases on PRCC (Probation Reporting Contact Center)
- Increase field visits and reduce office visits

Departmental Issues and Initiatives for FY 2014 and Beyond

- Establish a Day Reporting Center
- Expand office space
- Increase staffing to meet the needs of a growing probation population
- Increase the number of cases on PRCC

Accomplishments in FY 2012

- Reduced the number of office visits and increased the number of field visits
- Hired 17 new staff members
- Graduated seven officers from Basic Probation Officer Training
- Increased PRCC numbers
- Added another vehicle to the total fleet to make a total of seven vehicles

Probation (General Fund)

Appropriations (\$'s)

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	8,200	7,789	6,498	—
Contributions to Other Funds	2,520	—	2,720	—
Total	10,720	7,789	9,218	—

Authorized Positions

Recorder's Court Judges:

Mission and Organizational Chart

To adjudicate court proceedings involving traffic and code ordinance citations, violations, and accusations.



Recorder's Court Judges:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Recorder's Court (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- I. To adjudicate traffic and code ordinance cases.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Number of traffic/environmental citations issued	122,481	104,130	107,501	138,500
Red light citations issued	6,199	7,997	6,644	6,000

2. To provide justice in a prompt and courteous manner.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Cases with guilty judgments	12,487	13,748	12,174	16,000
Number of bench warrants issued	7,658	7,598	6,383	7,500
Number of cases handled through the court	48,093	50,369	41,131	45,000
Red light citations handled through the court	24	27	54	50

Departmental Issues and Initiatives for FY 2013

- I. Continue to work with Clerk's Office on a new Case Management System
2. Preparing for the additional state patrol officers being added to accommodate increase caseloads

Departmental Issues and Initiatives for FY 2014 and Beyond

- I. To continue to provide professional and fair court sessions in a reasonable amount of citizen's time

Accomplishments in FY 2012

1. Successfully handled the increase of speeding cases due to the settlement of the service delivery dispute
2. Began the process of updating several of our court forms to be more consistent with other courts and for the change of the new case management system
3. Judges covered all court sessions only needing one visiting judge the entire year.

Recorder's Court Judges (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget*
Personal Services	1,152,762	1,111,099	1,133,862	—
Operations	196,432	180,039	19,154	—
Allocations	—	—	90,920	—
Contributions to Other Funds	5,982	2,876	398,936	—
Total	1,355,176	1,294,014	1,642,873	—

Authorized Positions – Recorder's Court

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* Recorder's Court Judges was moved from the General Fund into the new Police Services District Fund.

Recorder's Court Judges (Police Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	—	1,145,823
Operations	—	—	—	38,208
Contributions to Other Funds	—	—	—	407,555
Total	—	—	—	1,591,586

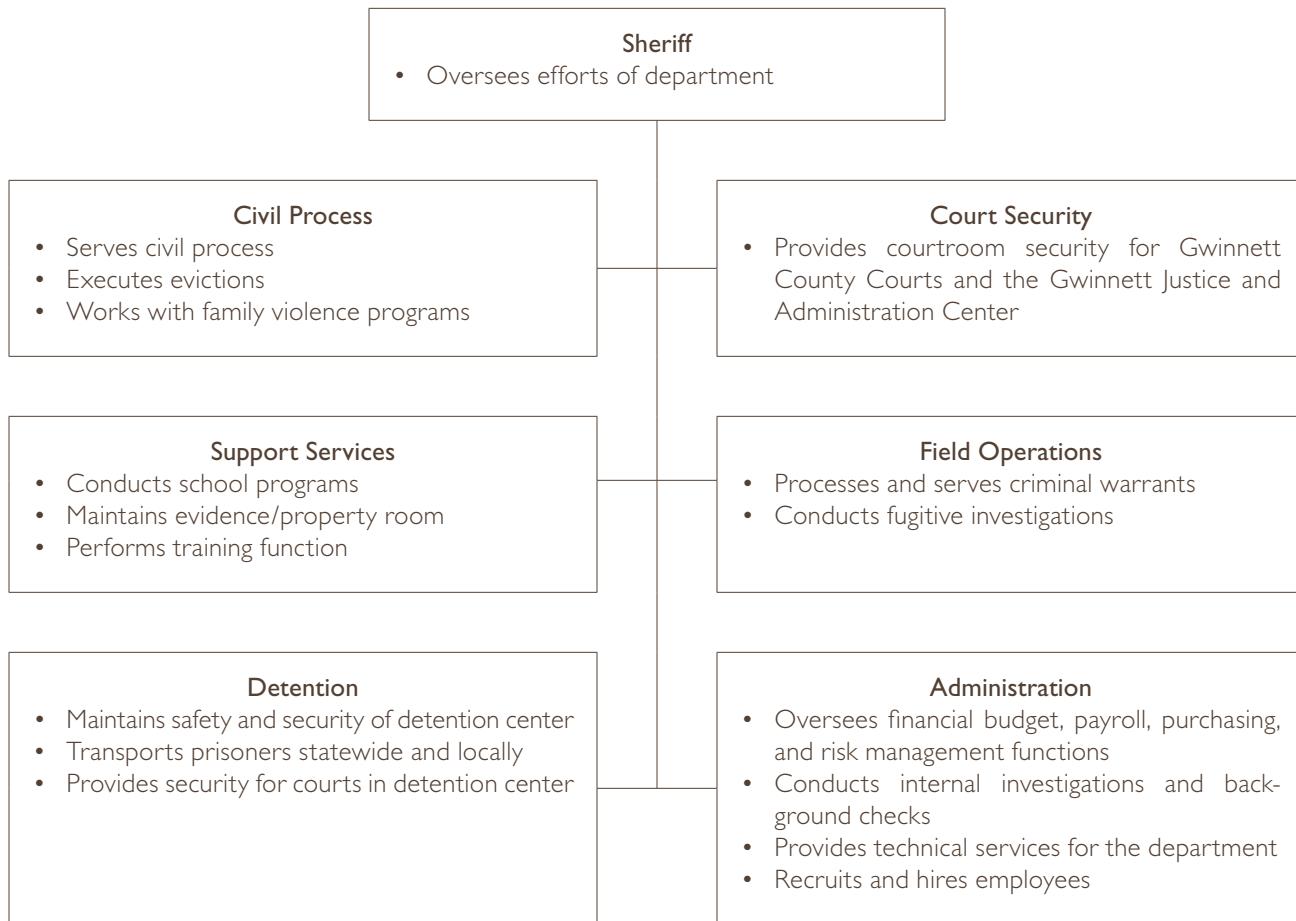
Authorized Positions – Recorder's Court

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Sheriff:

Mission and Organizational Chart

The Gwinnett County Sheriff's Department is committed to providing our community with professional, efficient law enforcement through well-trained employees and up-to-date technology. This department will continually strive to maintain the highest law enforcement standards possible.



Sheriff:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Sheriff (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- To provide a safe and secure Detention Center environment through adequate staffing, appropriate training, and continuous supervision of inmates.

	2010 Actual	2011 Actual	2012 Actual	2013 Projected
Detention Center admissions	37,185	37,701	35,983	36,100
Average daily inmate population in Detention Center	2,655	2,590	2,467	2,500
Meet and exceed all state mandated training requirements for staff	Yes	Yes	Yes	Yes
Manage inmates using the direct supervision model	Yes	Yes	Yes	Yes

- To provide adequate protection for each court and judge for all sessions, to protect the public, and to aid in the timely processing of all cases.

	2010 Actual	2011 Actual	2012 Actual	2013 Projected
Courts in session	9,368	9,277	9,688	9,690
Comply with all statutory requirements by providing court security to various courts	Yes	Yes	Yes	Yes

In order to facilitate the efficient operation of the courts, staff manages approximately 17,000 inmates being transported from the detention center to the various court sessions.

- To provide legal process services, to serve all warrants received by this agency in order to contribute to swift adjudication of civil and criminal cases.

	2010 Actual	2011 Actual	2012 Actual	2013 Projected
Warrants received for service	26,033	24,305	22,696	22,700
Civil papers received for service	67,419	66,215	50,302	50,300
Family violence orders received for service	3,256	1,546	1,661	1,670
Warrants served	14,926	16,646	28,091	28,100
Civil papers served	65,086	56,633	50,159	50,160
Family violence orders served	1,656	1,355	1,366	1,370

- To provide security and protection for the Gwinnett County Justice and Administration Center (GJAC), and other County court facilities to ensure the safety of staff and the public.

	2010 Actual	2011 Actual	2012 Actual	2013 Projected
People through security at GJAC	356,252	420,473	405,125	405,200
People through Juvenile/Recorder's Court	150,678	236,583	125,296	125,300

Departmental Issues and Initiatives for FY 2013

- Criminal Justice Reform Act*
- Food prices due to Midwest drought
- Hiring and retaining personnel
- Jail population trends
- Mental health access affecting jails

Sheriff:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Criminal Justice Reform Act
2. Planning for second jail tower and GJAC expansion
3. Hiring and retaining personnel
4. Obtaining Medicaid classification for inmates
5. Use of technology to improve service

Accomplishments in FY 2012

1. Increased use of part-time deputies to save overtime
2. Implemented initiative to address homeless inmates
3. Expanded housing contracts for state inmates
4. Increased Seniors In Action volunteer program participation

Additional Comments

1. Hiring and retaining personnel are directly affected by salary and benefits increases.
2. Most activities are determined by outside influences (not department-initiated).

Sheriff (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	47,204,008	47,014,381	47,605,829	49,013,385
Operations	17,347,764	17,605,495	15,674,038	16,679,585
Allocations	—	—	1,357,924	—
Contributions to Other Funds	1,931,561	679,105	5,092,897	5,516,945
Contribution to Capital and Capital Outlay	72,187	372,035	43,412	—
Total	66,555,520	65,671,016	69,774,100	71,209,915

Authorized Positions – Sheriff

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Sheriff (Inmate Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	296,170	210,299	234,168	495,648
Contribution to Capital and Capital Outlay	—	—	—	40,000
Total	296,170	210,299	234,168	535,648

Authorized Positions

FY 2013 Decision Packages (\$)

- I. Jail Visitation Tracking System

2013 Budget

120,000

Sheriff:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Sheriff (Special Justice Fund)*

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	436,126	256,188	74,330	150,000
Contributions to Other Funds	—	1,131,488	728	—
Contribution to Capital and Capital Outlay	86,836	20,411	—	—
Total	522,962	1,408,087	75,058	150,000

Authorized Positions – Sheriff

Sheriff (ICE)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	1,289,475	1,282,696	1,259,028	1,262,484
Operations	23,219	15,632	9,750	23,800
Contributions to Other Funds	—	5,670	15,216	24,247
Total	1,312,694	1,303,998	1,283,995	1,310,531

Authorized Positions – Sheriff

Sheriff (Special Treasury Fund)*

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	219,013	156,080	250,000
Contribution to Capital and Capital Outlay	—	—	114,116	—
Total	—	219,013	270,195	250,000

Authorized Positions – Sheriff

Sheriff (Special State Fund)*

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	5,546	—	150,000
Total	—	5,546	—	150,000

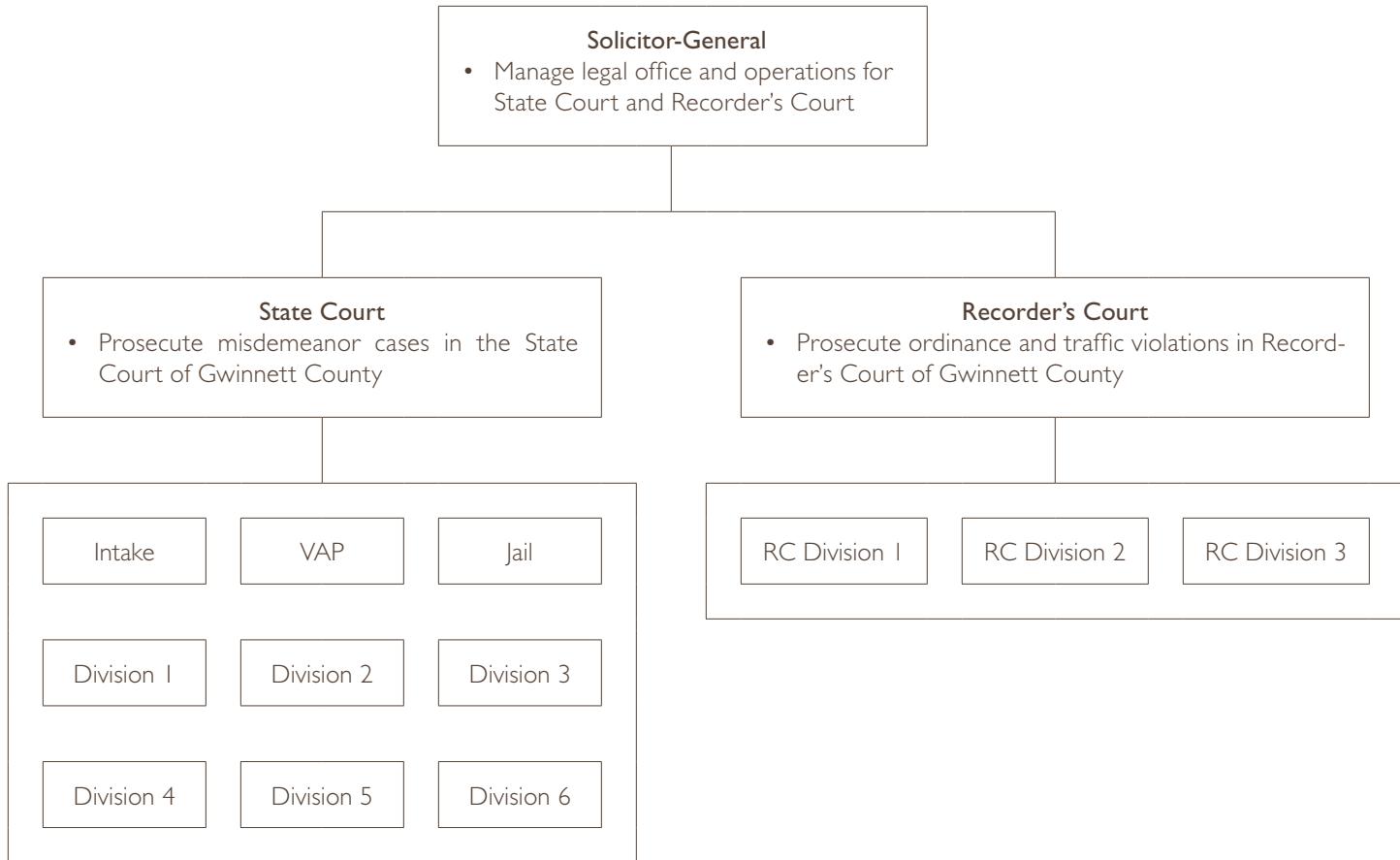
Authorized Positions – Sheriff

* In 2011 Sheriff Special Operations was renamed and two additional funds were created.

Solicitor:

Mission and Organizational Chart

To provide the highest quality legal services to the citizens of Gwinnett County by improving the quality of their experience with the criminal justice system, exemplified by being honest, fair, and considerate to all individuals and working faithfully to uphold the principles of justice with professionalism and pride.



Solicitor:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Solicitor (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- The Solicitor's Office will work to ensure our community is a safe and healthy environment to live, work, and raise our families. We will accomplish this by effectively prosecuting crimes and ordinance violations and providing the highest quality legal services to the public.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Misdemeanor cases received in State Court	10,856	10,061	9,620	12,500
Cases disposed in State Court	10,665	9,608	9,976	10,100

- The Solicitor's Office will make our streets safer and reduce traffic fatalities through effective enforcement of our traffic laws including: long-term intensive supervision and jail for repeat dangerous and impaired drivers, and programming to educate young drivers about the risks of dangerous and impaired driving.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Traffic/Environmental citations received in Recorder's Court	131,429	103,940	93,433	138,500
Number of citations disposed in Recorder's Court	106,243	106,970	92,748	125,000
Red Light Camera Citations received in Recorder's Court	6,103	3,126	6,644	6,000
Teen Victim Impact Panel Attendance	612	939	1,439	1,200
DUI Court graduates	66	60	51	70

- Graffiti, vandalism, property maintenance, and housing code violations breed serious crime. The Solicitor's Office will reduce blight and clean up targeted areas by reducing the time it takes to get these cases to court and increasing the conviction rate and penalties associated with these crimes.

	2010 Actual	2011 Actual	2012 Actual	2013 Target*
Environment citations received in Recorder's Court	2,749	3,346	N/A	N/A

* In 2012 and forward, environmental citations are reported in combination with traffic citations.

Departmental Issues and Initiatives for FY 2013

- Implementation of the Criminal Justice Information Systems (CJIS) with the District Attorney's office, jail, and Magistrate Court
- Training staff on technological changes
- Training staff to improve performance including, legal updates and refreshers, litigation and trial techniques, quality of life crimes and community prosecution
- Implementation and training of comprehensive policies and procedures manual
- Improve and develop a series of regular reports within new case management system to measure performance at all stages of prosecution
- Improve courtroom technology, improve efficiency by research, and document preparation capabilities in the courtroom
- State certification and accreditation of the Investigative Unit to assure best management practices
- Maintain VAP (Victim Assistant Program) program accreditation for CJCC
- Increase the number of attendance at Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving
- Decrease the number of DWOP'd (Dismissed for Want of Prosecution) cases by selectively increasing the number of victims who receive their subpoenas either hand served or certified mail

Departmental Issues and Initiatives for FY 2014 and Beyond

- Implementation of the Criminal Justice Information Systems (CJIS) with the District Attorney's office, jail, and Magistrate Court
- Training staff on technological changes

Solicitor:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

3. Training staff to improve performance including, legal updates and refreshers, litigation and trial techniques, quality of life crimes, and community prosecution
4. Implementation and training of comprehensive policies and procedures manual
5. Improve and develop a series of regular reports within new case management system to measure performance at all stages of prosecution
6. Improve courtroom technology, improve efficiency by research, and document preparation capabilities in the courtroom
7. State certification and accreditation of the Investigative Unit to assure best management practices
8. Maintain VAP (Victim Assistant Program) program accreditation for CJCC
9. Increase the number of attendance at Teen Victim Impact Panels to educate young drivers of the fatal consequences of dangerous driving
10. Decrease the number of DWOP'd (Dismissed for Want of Prosecution) cases by selectively increasing the number of victims who receive their subpoenas either handserved or certified mail

Accomplishments in FY 2012

1. Disposed of 92,748 cases in Recorder's Court
2. Disposed of 9,976 cases in State Court
3. Fast tracked 3,348 cases through our jail court (1,877 cases calendared and 1,471 Probation Revocation hearings)
4. Sponsored 59 of the Hands Are Not For Hitting Puppet Shows in the Gwinnett County School System

Solicitor (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget*
Personal Services	3,078,783	2,990,458	3,081,550	2,876,287
Operations	165,068	137,736	139,197	228,933
Contributions to Other Funds	75,759	31,070	19,963	503,763
Contribution to Capital and Capital Outlay	—	1,912	613,352	—
Total	3,319,610	3,161,176	3,854,063	3,608,983
Authorized Positions – Solicitor	46	46	46	38

* A portion of Solicitor funds were moved from the General Fund into the new Police Services District Fund.

FY 2013 Decision Packages (\$)

1. House Bill 1176 – Criminal Justice Reform – Criminal Investigator

2013 Budget

64,887

Solicitor (Crime Victims Assistance Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	388,273	369,695	442,695	624,731
Operations	161,804	137,226	83,496	93,187
Contributions to Other Funds	4,653	2,792	3,574	4,254
Contribution to Capital and Capital Outlay	—	5,734	—	—
Allocations	—	—	3,599	20,000
Total	554,730	515,447	533,364	742,172
Authorized Positions – Solicitor	8	8	8	10

FY 2013 Decision Packages (\$)

1. House Bill 1176 – Criminal Justice Reform – Criminal Investigator

2013 Budget

53,885

Solicitor:

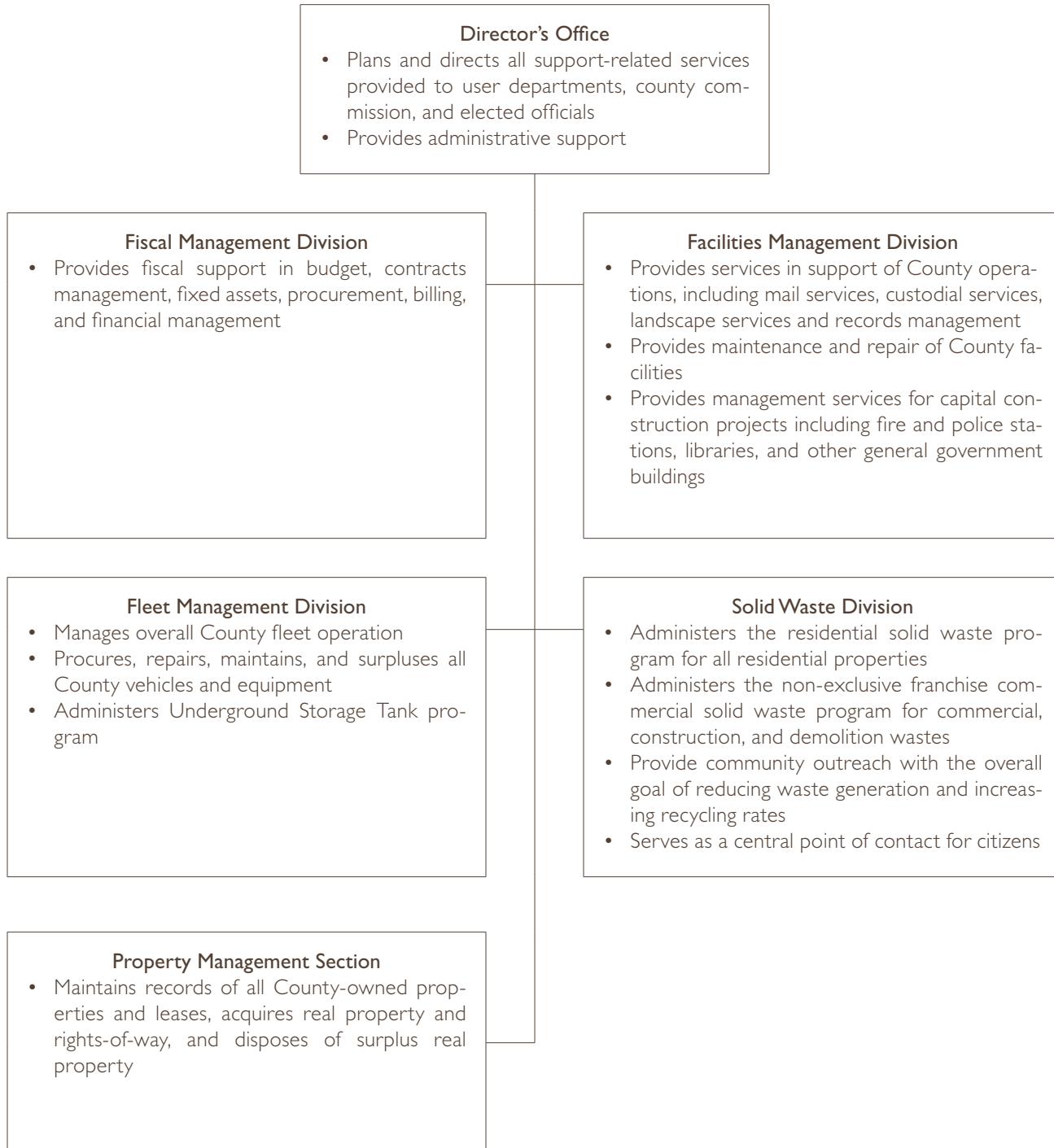
Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Solicitor (Police Fund)				
	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Appropriations (\$'s)				
Personal Services	—	—	—	524,543
Operations	—	—	—	41,626
Contributions to Other Funds	—	—	—	105,643
Allocations	—	—	—	1,000
Total	—	—	—	672,812
Authorized Positions	—	—	—	8

Support Services:

Mission and Organizational Chart

Support Services is an organization that provides responsive, high-quality services in the areas of Facilities Management, Fleet Management, Construction Management, Property Management, and Solid Waste Management.



Support Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Support Services (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

1. To complete vehicular preventative maintenance services and repairs in a cost-efficient and timely manner to minimize down-time and provide high-quality services.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Average cost per preventative maintenance job	\$ 116	\$ 154	\$ 142	\$ 180
Average cost per repair job	\$ 454	\$ 505	\$ 524	\$ 500
Percent work orders that have to be reworked	0.49%	<1%	0.68%	1%
* Percent work orders completed within Service Level Agreement				100%

2. To provide comprehensive, cost-efficient, and effective maintenance services (building and grounds) in a timely manner for facilities housing County departments so they can perform their missions.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Buildings maintained full/partial	49	52/181	52/183	52/186
Cost per square foot/buildings maintained	\$ 1.78	\$ 1.23	\$ 1.29	\$ 1.28
Percent routine maintenance work orders completed within Service Level Agreement	95%	93%	95.60%	100%

3. To identify surplus properties owned by the County, process these properties for sale, and return them to the County tax digest roll to expand the County tax base.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Property Management Section shall review and determine status of at least 10 County owned properties with classification as "active" or "in-use" or "no current plans, but continue to be part of master plan" or "potential surplus"				10
* Out of the potential surplus properties, the number of properties successfully declared surplus, marketed, and sold				7
* Total revenue to County from sold property				\$ 250,000

4. To provide cost-efficient construction and maintenance of fire stations, libraries, police facilities, court facilities, and other general government buildings.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Construction projects completed	4	1	2	1
** Major Operating and Maintenance (O&M) projects completed			12	13

5. Improve solid waste recycling, hauler response, and payment of vendors.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Percentage of residential recycling	5.56%	12%	13.91%	17%
Improve hauler response and rectify inquiries within 48 hours	100%	100%	100%	100%
Pay contractors within 8 days of receiving invoice	100%	100%	100%	100%

6. Improve customer satisfaction through a measured system of customer surveys.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
** Solid Waste Management Customer Feedback – percent satisfied			93%	100%
Facilities Management Customer Feedback – percent satisfied	99%	99%	99%	100%
Fleet Management Customer Feedback – percent satisfied	98%	98%	99%	100%

Support Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

- To create fleet cost savings results through innovative approaches and measured compliance.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Technician productivity	74%	78%	77%	75%

* Prior year data is not available because this performance measure was implemented in 2013.

** 2010 – 2011 data is not available because this performance measure was implemented in 2012.

Departmental Issues and Initiatives for FY 2013

- Department needs to reallocate staff to address shifting workload requirements, moving from an expansion to a maintenance model of support.
- Department will move forward with EnergyCap and Asset Management projects.
- Solid Waste will implement new billing system.
- Fleet Management will expand outside service agreements while reducing County fleet inventory by 25 units.
- Property Management section will identify land for future fire stations and acquire 500 easements for Water Resources.
- Solid Waste will expand its outreach and educational programs in the community.
- Fiscal Management will bill for Energy Excise Tax and process payments to cities.

Departmental Issues and Initiatives for FY 2014 and Beyond

- As the County's fleet and infrastructure ages, the Department will have to adjust its workload and organization to match growing O&M demands.
- Department will expand billing system to include additional areas of billing opportunities.
- With many retirement-eligible employees, the department will work to address succession planning and knowledge transference.

Accomplishments in FY 2012

- Completion of numerous O&M projects to include HVAC and electrical retrofits for 40 facilities
- Construction of Five Forks Library and Police Headquarters renovations
- Completed County's first comprehensive inventory of fee simple properties and encumbrances as layers in GIS
- Implemented General Motors Warranty contract
- Won the Solid Waste Association of North America (SWANA) Silver Excellence Award
- Received award from Keep Georgia Beautiful for Waste Reduction
- Opened Solid Waste and Recovered Materials (SWARM) customer service window

Support Services (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget*
Personal Services	3,844,555	3,997,531	—	—
Operations	3,463,963	3,819,579	—	—
Contributions to Other Funds	422,830	116,330	—	—
Contribution to Capital and Capital Outlay	—	36,851	—	—
Total	7,731,348	7,970,291	—	—

Authorized Positions – Support Services
(excluding Elections)

60 62 — —

* Moved to the Administrative Support Fund, a new internal service fund

Support Services:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Support Services (Fleet Management Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	2,569,687	2,485,917	2,581,694	2,683,753
Operations	2,785,601	1,831,583	1,571,541	1,736,034
Contributions to Other Funds	89,225	1,176,661	1,362,069	1,397,960
Contribution to Capital and Capital Outlay	12,000	639,404	—	—
Contribution to Net Position	—	—	—	287,539
Total	5,456,513	6,133,565	5,515,304	6,105,286

Authorized Positions – Support Services (Fleet)

41 40 41 41

Support Services (Vehicle Purchasing Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited*	2013 Budget*
Operations	135,046	—	—	—
Contribution to Capital and Capital Outlay	3,862,973	23,406,572	—	—
Total	3,998,019	23,406,572	—	—

Authorized Positions

— — — —

* Moved to Capital Maintenance Fund

Support Services (Recreation Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	—	120,873	127,571	136,312
Total	—	120,873	127,571	136,312

Authorized Positions

— — — —

Support Services (Solid Waste Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	—	773,342
Operations	—	—	—	40,386,823
Contributions to Other Funds	—	—	—	593,187
Contribution to Net Position	—	—	—	1,230,438
Total	—	—	—	42,983,790

Authorized Positions

— — — —

10

Support Services (Administrative Support Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	—	—	4,049,635	4,467,261
Operations	—	—	3,777,598	3,976,892
Contributions to Other Funds	—	—	247,712	314,859
Contribution to Capital and Capital Outlay	—	—	17,220	24,000
Total	—	—	8,092,165	8,783,012

Authorized Positions

— — — —

63 63

Tax Commissioner:

Mission and Organizational Chart

Vision

"A Leader in Public Service"

Mission

Will provide tag and tax services that are accessible and responsive to the needs of citizens through innovation, technology, and a professional workforce.

Core Values and Beliefs

- Exist to serve customers
- Foster teamwork
- Encourage proactive innovation
- Provide meaningful and challenging work that matches employee skills and interests
- Establish an ethical and open work environment
- Lead by fact to remain conservative stewards of public resources
- Plan for the future

Tax Commissioner

- Upholds, preserves, and protects the Office of the Tax Commissioner (OTC)
- Determines and directs strategic direction of the OTC
- Oversees OTC legislative input at the county and state level
- Oversees OTC policy and procedures
- Interfaces with all local, county, and state officials necessary to achieve the duties and obligations of the OTC

Chief Deputy Tax Commissioner

- Directs day-to-day operations
- Monitors taxpayer service levels
- Develops and administers budgets
- Establishes and monitors required reports
- Provides administrative oversight of all contracts and memoranda of agreement
- Provides oversight of all media channels
- Provides oversight of all human resource matters

Motor Vehicle

- Administers and manages motor vehicle title and renewal/registration processing requirements
- Enforces all laws, rules, regulations, and mandates associated with vehicle titles and renewals/registrations
- Serves as an agent of the Department of Revenue
- Collects vehicle ad valorem taxes on all vehicles and sales tax on out-of-state vehicle purchases
- Ensures compliance of vehicle emission requirements for renewals as mandated by the Environmental Protection Division
- Enforces mandatory compliance of Georgia vehicle liability insurance for vehicle renewals
- Collects vehicle liability insurance lapse and suspension fees

Property Tax

- Performs functions related to the billing, collection, and disbursement of ad valorem taxes, fees, special assessments
- Administers the various homestead exemptions available to homeowners
- Manages and coordinates the delivery of all IT services
- Manages and performs all accounting and financial reporting

Business Services

- Manages call center operations
- Monitors customer communication and satisfaction
- Develops and maintains website content
- Prepares and manages budget and banking functions
- Develops and coordinates public relations and media materials
- Maintains Business Continuity Plan
- Coordinates Quality Council and Advisory Council

Tax Commissioner:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Office of the Tax Commissioner (Performance Measurements and Budgets)

Departmental Performance Measures

	2010 Actual	2011 Actual	2012 Actual	2013 Target
1. Customers served	910,224	924,725	970,305	1,127,294
2. Telephone calls received	284,591	268,269	283,300	284,000
3. Emails received	11,724	10,991	12,787	13,000
4. Transactions processed	1,931,531	1,453,002	1,473,516	1,589,870
5. Property tax collection rate	95.07%	95.54%	96.68%	96.00%
6. Total delinquent revenue collected	\$ 31,715,466	\$ 48,903,630	\$ 47,491,961	n/a
7. Savings achieved through homestead audits	\$ 1,966,978	\$ 2,231,045	\$ 1,577,913	n/a
8. Mailings	783,103*	373,308	472,112	475,000
9. Parcels (Real/Personal)	291,141	313,911	315,059	n/a
10. Vehicles Registered	629,873	643,556	655,498	668,608

*2009 rebilling completed in 2010

Departmental Issues and Initiatives for FY 2013

1. Training and implementation for HB 386
2. Need for additional staffing to accommodate increase in processing time from HB 386
3. Issuance of new license plates to replace 1999 – 2004 series
4. Replacement of state vehicle registration and title system
5. Complete revision of DOR-generated motor vehicle renewal notice

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Continue implementation and training for HB 386
2. Continue issuance of new license plates to replace 1999 – 2004 series
3. Replacement of state vehicle registration and title system
4. Need for direct real-time processing access to state registration and title system
5. Additional staffing to meet increased transactions from population growth

Accomplishments in FY 2012

1. Tax bills mailed August 15 with October 15 due date
2. Implementation of new electronic check deposit and payment processing software resulting in quicker through-put
3. Improved property tax collection rate
4. Issuance of new license plates to replace 1997 series
5. Planning for renovation and relocation of dealer processing center to prepare for HB 386 processing
6. Communication plan for HB 386 through website, handouts, media, and video
7. Enhanced employee training program to improve and update skills

Tax Commissioner:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Tax Commissioner (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	6,761,556	6,536,076	6,487,719	6,718,390
Operations	2,187,458	1,878,411	1,994,962	2,143,442
Contributions to Other Funds	91,665	46,891	2,148,415	2,208,449
Contribution to Capital and Capital Outlay	—	3,955	—	—
Total	9,040,679	8,465,333	10,631,096	11,070,281

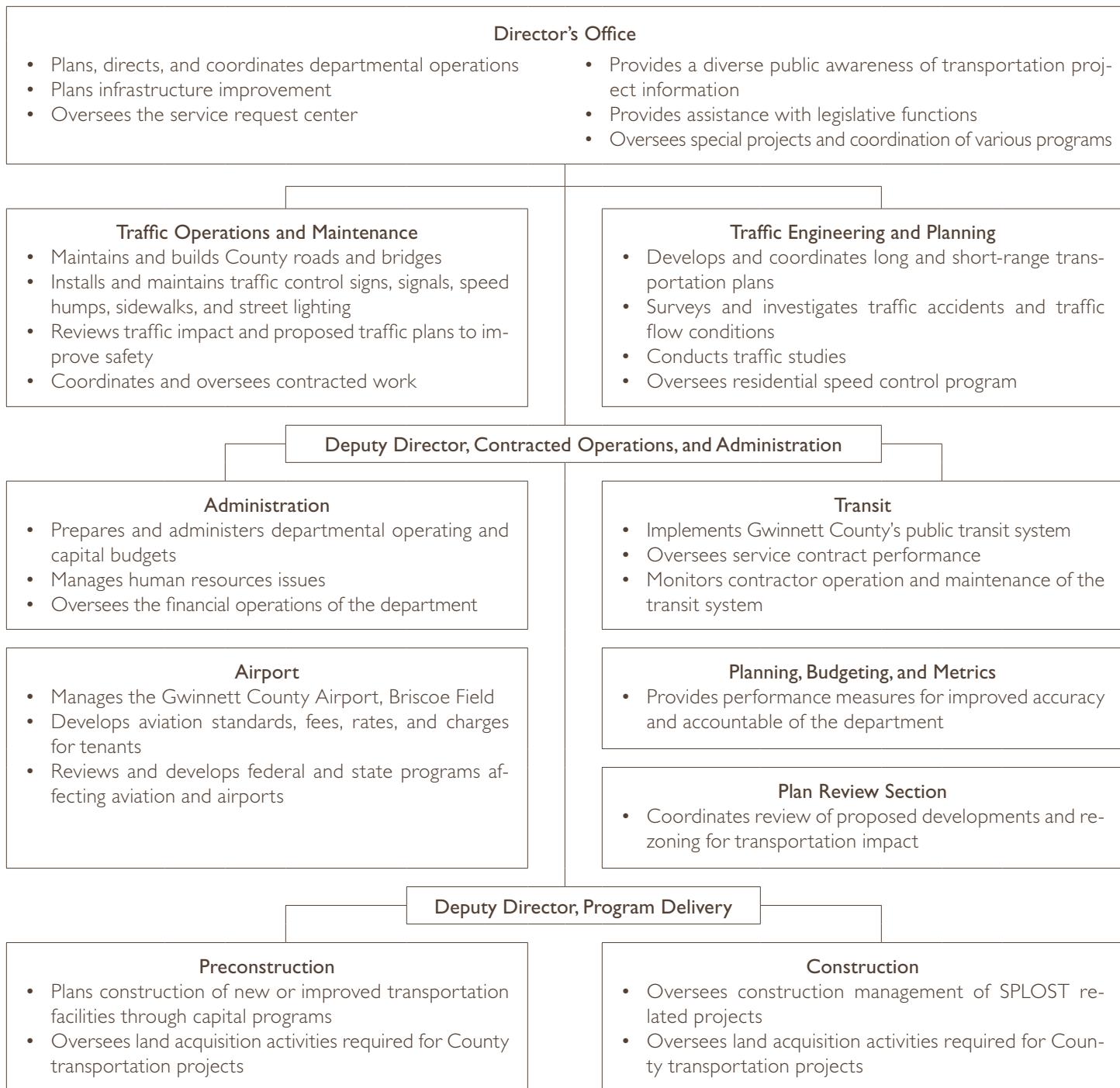
Authorized Positions – Tax Commissioner	118	118	118	118
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FY 2013 Decision Packages (\$)	2013 Budget
1. House Bill 386 Tax Reform Act	500,000
2. Distribution of new license plates	170,991

Transportation:

Mission and Organizational Chart

The mission of the Gwinnett County Department of Transportation is to enhance quality of life by facilitating the mobility of people and goods safely and efficiently. This mission is accomplished by planning, constructing, operating, and maintaining the aviation, transit, and surface transportation systems. The Gwinnett County Department of Transportation will, in a fiscally responsible manner, provide for the mobility and accessibility needs of the wide variety of citizens. We believe in treating each other and the public in an honest and ethical manner. We take our duties of safety and fiscal management to be two of our prime responsibilities.



Transportation:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Transportation (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

- To maintain and operate the county's surface transportation system in a safe and efficient manner to provide safe usage by the general public.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Traffic studies completed	190	176	186	200
Miles of roads maintained	2,750	2,750	2,750	2,750
Traffic signals maintained	666	675	685	700

- To operate Gwinnett County's transit system, which provides express, local, and paratransit bus services to the public in a convenient, safe, and economical manner.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Transit riders carried	2,117,106	2,264,768	2,026,533	2,100,000
Transit vehicles in service	96	96	98	98

- To develop, manage, operate, and maintain the Gwinnett County Airport in a safe and efficient manner for the use and benefit of the public.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Airport take-off and landings	56,849	67,886	64,801	65,000
Aircraft based in Gwinnett	310	293	321	300

- To provide a self-sufficient means for installing and maintaining street lighting in residential and commercial subdivisions and on arterial roadways to enhance the safety of citizens and property.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Street lights added to system	131	220	127	150

- To install and maintain speed humps in residential neighborhoods, providing residential property owners with a means to calm traffic in their neighborhoods.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Speed hump requests processed	65	68	82	75
Speed humps installed	27	8	12	10

Departmental Issues and Initiatives for FY 2013

- Continue delivery of the 2009 SPLOST Program
- Coordinate Transportation's role in the 2014 SPLOST Program to include forming the Citizens Project Selection Committee and developing the list of transportation projects/category levels
- Continue implementation of the Airport Privatization Citizens Review Committee recommendations to make the airport into a prime Georgia facility
- Continue implementation and expansion of the new Advanced Traveler Information System (ATIS)
- Open to traffic the two new Diverging Diamond Interchanges (DDI) – Pleasant Hill Road at I-85 and Jimmy Carter Boulevard at I-85
- Complete feasibility study of the proposed Ronald Reagan Parkway extension
- Begin construction on SR 20 North widening from Peachtree Industrial Boulevard to Forsyth County line including widening the bridge over the Chattahoochee River
- Implement the new Computer Aided Dispatch/Automated Vehicle Locate (CAD/AVL) for transit
- Continued focus of maintaining level of service and limiting future operating cost with SPLOST projects

Transportation:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

10. Continue maximizing transit efficiencies with additional service refinements and revenue reviews
11. Increase use and expansion of the Traffic Control Center (staff, maintenance contracts, equipment, and software upgrades)
12. Continue replacing aged and depilated equipment while monitoring current fleet levels
13. Continue to seek additional revenues/sources for maintenance and repairs of all the existing ATMS/ITS infrastructure and for replacement of the older (first generation) LED installations
14. Along the same lines, pursue an increase in either Operating Budget (professional services) or additional staff to maintain the various Traffic and ATMS/ITS infrastructure and to supplement staff in the Traffic Control Center
15. Maximize succession planning efforts while maintaining current staff levels, filling vacancies in a timely manner with succession in mind

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Continue and deliver the 2009 SPLOST Program
2. Begin coordination and delivery of the 2014 SPLOST Program, if successfully approved by voters in November 2013
3. Begin work on a new District I Maintenance Barn
4. Continue increase in use of the Traffic Control Center with automation and enhancements (staff, maintenance contracts, equipment, and software upgrades)
5. Continue replacing aged and depilated equipment while monitoring current fleet levels
6. Based on future analysis of the locates performed by in-house staff, possibly outsourcing the locate functions to free up staff to maintain infrastructure
7. Continue to seek additional revenues/sources for maintenance and repairs of all the existing ATMS/ITS infrastructure and for replacement of the older (first generation) LED installations
8. Along the same lines pursue an increase in either Operating Budget (professional services) or additional staff to maintain the various Traffic and ATMS/ITS infrastructure and to supplement staff in the Traffic Control Center
9. Maximize succession planning efforts while maintaining current staff levels, filling vacancies in a timely manner with succession in mind

Accomplishments in FY 2012

1. Completed the final section of Sugarloaf Parkway Extension Phase I from SR 20 to SR 316 and including the interchange at SR 316
2. Completed the right-of-way acquisition for SR 20 North widening project from Peachtree Industrial Boulevard to the Chattahoochee River and including the bridge over the Chattahoochee River
3. Began construction on the two Diverging Diamond Interchanges (Pleasant Hill Road and Jimmy Carter Boulevard at I-85)
4. Completed 11 in-house quick fix projects with the potential to complete five additional ones in 2012
5. Began next phase of the Traffic Control Center enhancements to include upgrades to GCSmartCommute
6. Implemented a new Transit Fare Structure on January 30, 2012
7. Awarded the Computer Aided Dispatch/Automated Vehicle Locate (CAD/AVL) system for transit

Transportation (General Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	8,288,738	8,363,140	7,965,000	8,377,423
Operations	3,767,561	4,182,655	3,957,529	5,196,356
Contributions to Other Funds	867,490	211,455	2,720,118	2,209,933
Contribution to Capital and Capital Outlay	—	202,993	—	—
Total	12,923,789	12,960,243	14,642,646	15,783,712

Authorized Positions – Transportation

122

118

118

118

Transportation:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Transportation (Local Transit Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	290,636	205,620	213,634	211,550
Operations	4,974,711	6,616,944	6,378,347	7,269,102
Contributions to Other Funds	63,408	199,146	202,740	212,474
Total	5,328,755	7,021,710	6,794,721	7,693,126

Authorized Positions – Transportation	3	2	2	2
Authorized Positions – Financial Services	1	1	1	1

Transportation (Street Lighting Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	39,299	30,355	30,638	30,281
Operations	6,176,903	6,757,520	6,589,080	7,304,019
Contributions to Other Funds	12,083	61,604	86,934	87,540
Total	6,228,285	6,849,479	6,706,652	7,421,840

Authorized Positions – Transportation	1	1	1	1
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Transportation (Airport Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	308,062	313,204	334,364	333,839
Operations	234,452	241,030	231,932	311,058
Contributions to Other Funds	90,733	148,940	157,178	199,668
Contribution to Net Position	–	–	–	35,685
Transfer to Renewal and Extension	172,389	43,788	–	–
Total	805,636	746,962	723,474	880,250

Authorized Positions – Transportation	5	5	5	5
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Transportation (Speed Hump Fund)

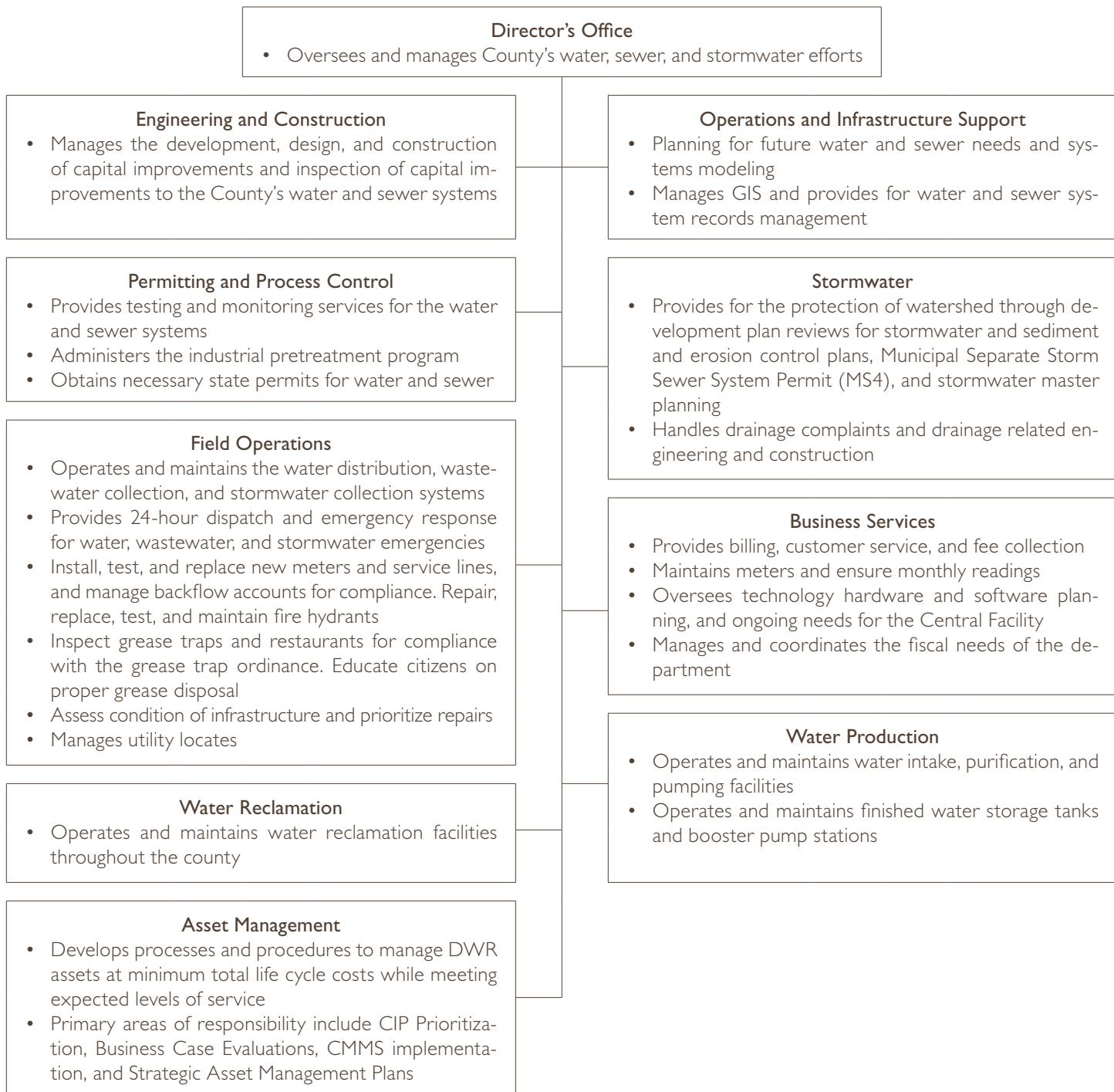
Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Operations	40,573	44,027	40,160	50,500
Contributions to Other Funds	657	10,347	12,855	11,772
Contribution to Fund Balance	–	–	–	55,132
Total	41,230	54,374	53,015	117,404

Authorized Positions – Transportation	–	–	–	–
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Water Resources:

Mission and Organizational Chart

The mission of the Gwinnett Department of Water Resources is to enhance quality of life by providing excellent water, wastewater, and stormwater services at the best possible value to our customers while preserving natural water resources. The Gwinnett Department of Water Resources will be widely recognized as a publicly-owned utility of the highest caliber in all aspects of its services and operations, through a commitment to and demonstration of service excellence to our customers. We will provide water, wastewater, and stormwater services that are timely and serve the needs of our customers.



Water Resources:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Water Resources (Goals, Performance Measurements, Issues, Accomplishments, and Budgets)

Departmental Goals

1. Ensure excellent product quality and Increase service reliability in full compliance with regulatory and reliability requirements and consistent with customer, public health, and ecological needs.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Safe drinking water compliance rate	100	100	100	100
Wastewater treatment compliance rate	99.87	99.95	100.00	100.00
Sanitary Sewer Overflows (SSOs) /100 miles	1.2	0.7	0.8	1.0
Unplanned outages /1,000 customers	6.1	4.1	2.4	5.5

2. Improve customer service by providing reliable, responsive, and affordable services as well as receive timely customer feedback to maintain responsiveness to customer needs and emergencies.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Percent distribution response time < 2 hours	78	96	72	75
Percent collection response time < 2 hours	79	88	90	85
Percent service requests responded < 2 days	100	86	96	90
Average speed to answer	5.53	6.26	4.53	3.00
* E-transactions		40,584	50,991	45,000
* Percent customer service and billing satisfaction		86	84	85
Percent satisfied stormwater customers	100	50	100	95
* Median age of backlog projects		9	3	6

3. Ensure financial viability. Understand the full life-cycle cost of the utility and maintains an effective balance between long-term debt, asset values, operations, and maintenance expenditures.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
** Percent inaccurate meter replacement			92.00	N/A
*** Percent apparent losses				7.0%
Percent fee collection rate	65.70	65.00	67.20	N/A
* Percent CSP > useful life (infrastructure stability)		27.8	29.15	N/A
Percent total uncollected receivables	1.28	0.81	0.07	1.00

4. Optimize operations to ensure ongoing, timely, cost-effective, reliable, and sustainable performance improvements in all facets of operations. Minimize resource use and impacts from day-to-day operations.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Production Operating and Maintenance (O&M) cost/million gallons treated	515.00	451.00	499.00	500.00
Distribution system O&M cost /100 miles	167,055.00	141,674.00	234,021.00	250,000.00
* kWh/million gallons finished		2,022.00	2,025.00	2,025.00
Stormwater O&M cost/100 miles	141,102.00	96,853.00	142,991.00	100,000.00
Collection system O&M cost/100 miles	138,543.00	139,566.00	143,248.00	150,000.00
Reclamation O&M cost/million gallons	1,147.00	1,133.00	1,173.00	1,250.00
Pump station O&M cost/million gallons reclaimed	508.00	578.00	616.00	600.00
* kWh/million gallons reclaimed		4,682.00	4,396.00	N/A

Water Resources:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

5. Ensure infrastructure stability. Maintains and enhances the condition of all assets over the long-term at the lowest possible life-cycle costs consistent with customer, community, and regulator-supported service levels.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
** Percent critical assets assessed – collection system			100.00	N/A
Percent stormwater structures inspected	2.30	71.90	20.00	20.00
Main breaks/100 miles per year	3.40	3.80	7.80	10.00
** Percent scheduled maintenance hours – reclamation			82.40	85.00
* Percent scheduled maintenance hours – collection		81.60	65.20	75.00
** Percent scheduled maintenance hours – production			79.40	80.00
* Percent scheduled maintenance hours – distribution		67.60	76.70	70.00

6. Ensure and sustain adequate water resources consistent with current and future customer needs through long-term resource supply and demand analysis, conservation and public education, all within a regional framework.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Gallons per day/single-family household		177	176	N/A
* Percent real losses		5.71	7.6	7

7. Increase knowledge and skills, by recruiting and retaining a workforce that is competent, motivated, adaptive, and safe working. Establishes a participatory, collaborative organization dedicated to continual learning and improvement and ensures employee institutional knowledge is retained. Provides a focus on opportunities for professional development and strives to create an integrated and well-coordinated senior leadership team.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
* Average training hours/water employee		12.15	27	14
* Average training hours/wastewater employee		16.9	29	14
* Average training hours/stormwater employee		35.13	44	14

8. Improve community sustainability by considering and implementing a variety of pollution prevention, watershed, and source protection approaches to maintain, restore, and enhance ecological and community sustainability.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Total Suspended Solids (TSS) load reduction	945,821	836,418	632,590	900,000

9. Increase operational resiliency proactively; specifically, considering natural disaster-related risks.

	2010 Actual	2011 Actual	2012 Actual	2013 Target
Percent category-one dam compliance (Does not include those established by administration.)	100	100	100	100

* 2010 data is not available because this performance measure was implemented in 2011.

** 2010 – 2011 data is not available because this performance measure was implemented in 2012.

*** 2010 – 2012 data is not available because this performance measure was implemented in 2013.

N/A: data is no longer tracked

Water Resources:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Departmental Issues and Initiatives for FY 2013

1. Improve safe drinking water compliance rate by ensuring excellent product quality and service reliability. This will be achieved by completing the installation of water production standby generators to address power and grid failures and by completing the replacement of water production filter backwash pumps and central high service pump.
2. Ensure infrastructure stability and service reliability by optimizing distribution system operations (including tanks offline)
3. Complete CRM upgrade to provide faster transactions and improve customer satisfaction/service
4. Improve customer satisfaction/service by implementing electronic bill submittal to customers' banks bill pay sites
5. Implement tiered lock-off fees more than once every 12 months to ensure financial viability
6. Ensure financial viability by minimizing apparent losses. This can be accomplished through large meter testing and repair and replacement.
7. Ensure adequate water resources by minimizing real losses. This can be accomplished by continuing to implement and expand a sustainable leak detection program.
8. Optimize operations by constructing a nutrient recovery facility at the F. Wayne Hill Water Resources Center (FWHWRC) and a southside sewer project to redirect flows from DeKalb to the FWHWRC
9. Optimize operations through continued implementation of the Pump Station Decommissioning Program
10. Optimize operations by promoting the delivery of Fats, Oil and Grease (FOG) and High Strength Waste (HSW) to FWHWRC FOG Receiving Facility
11. Ensure infrastructure stability by enhancing the plant maintenance effectiveness program (MAXIMO)
12. Optimize operations by implementing Phase 2 of a comprehensive Inflow and Infiltration (I&I) program

Departmental Issues and Initiatives for FY 2014 and Beyond

1. Renewal of Crooked Creek Water Resources Facility (WRF) (Phase III Improvements)
2. Implementation of Biosolids Program
3. Implementation of Stormwater Rehabilitation Program (efficiency improvements)
4. Implementation of comprehensive internal technical training program
5. Implementation of comprehensive external stakeholder communication/branding program
6. Continue implementation of Pump Station Decommissioning Program
7. Pressure management team to optimize distribution system operations (including tanks offline)
8. Implementation of condition assessment result-driven Capital Improvement Process (CIP), reflective of the maturing of the infrastructure
9. Enhancements to Computerized Maintenance Management System (CMMS) programs, MAXIMO, and Lucity
10. Implementation of staff development program
11. Secure adequate long-term water supply

Accomplishments in FY 2012

1. One of the most significant accomplishments of 2012 is the completion of the Yellow River WRF Improvements. This national award winning project was completed one year ahead of schedule and was an estimated \$10 million dollars under budget. This project allowed the Department to divert, consolidate, and treat the flow from six aging wastewater treatment plants into a state-of-the-art facility, while saving more than \$2.4 million in annual operating costs. All existing plant facilities were demolished and new advanced treatment systems were constructed atop the old site while maintaining uninterrupted plant operations. The plant is controlled via a new LEED-Gold operations building, the first such certified structure for the department.
2. Other award winning projects completed included the "sustainable" gas-to-energy and FOG receiving facilities at the FWHWRC.
3. Additional awards received during the year include being recognized as the 2012 Large Distribution System of the Year and 2012 Gold Award for Collections System of the Year.

Water Resources:

Goals, Performance Measurements, Issues, Accomplishments, and Budgets

Water Resources (Water and Sewer Operating Fund)

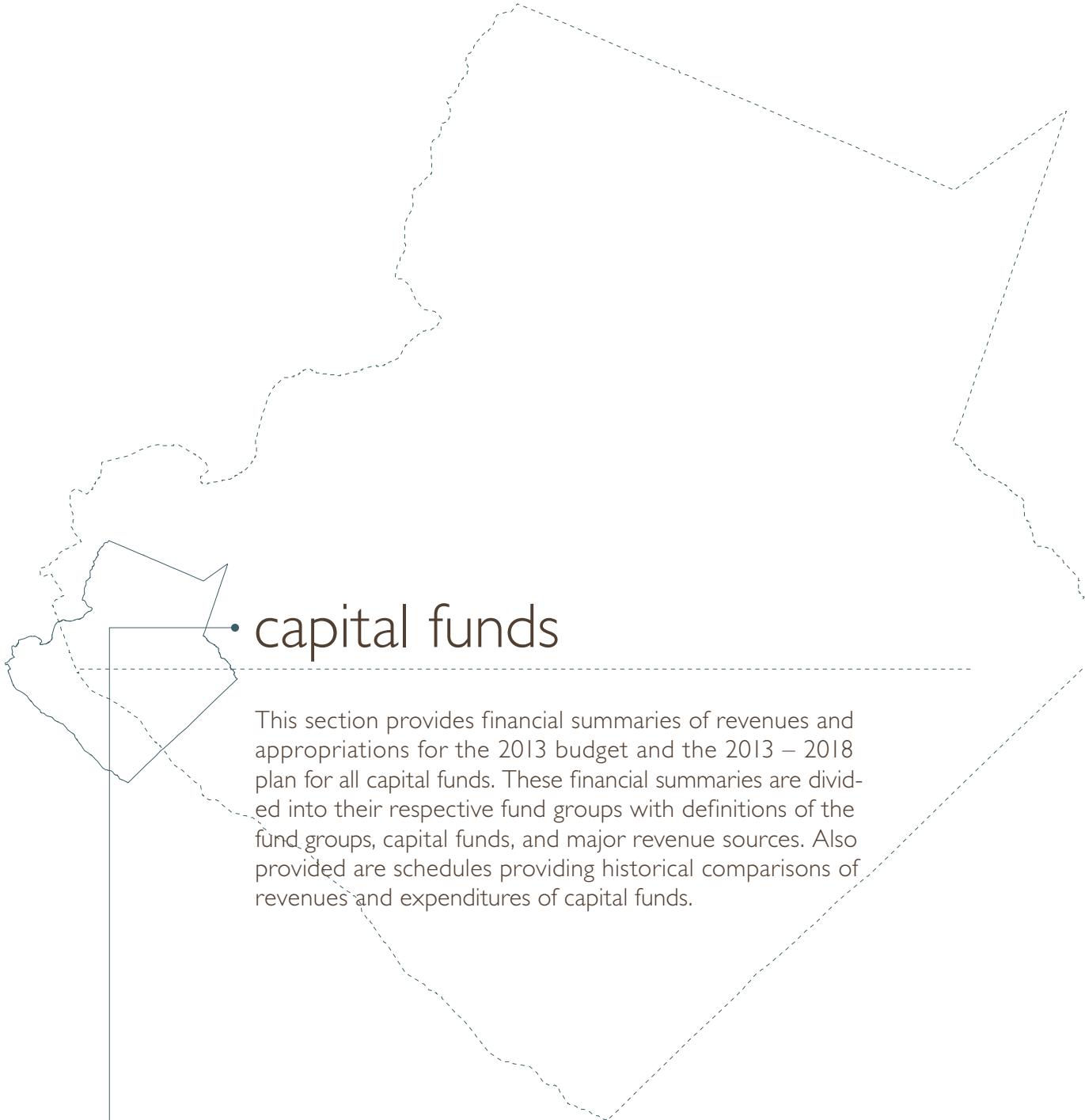
Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	35,170,919	35,558,179	44,218,109	37,169,489
Operations	56,732,774	57,593,519	52,162,248	64,178,081
Debt Services	89,407,883	90,797,718	95,781,293	100,795,916
Contributions to Other Funds	8,335,586	8,299,711	8,705,542	9,300,342
Transfer to Renewal and Extension	56,144,246	63,476,000	72,300,000	81,242,819
Contribution to Net Position	—	—	—	2,227,353
Reserves/Contingencies	—	—	—	100,000
Total	245,791,408	255,725,127	273,167,192	295,014,000

Authorized Positions – Water Resources	529	508	516	516
Authorized Positions – Planning and Development	3	8	8	8
Authorized Positions – Community Services	—	1	1	1

Water Resources (Stormwater Management Fund)

Appropriations (\$'s)	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Personal Services	4,577,203	4,309,063	4,539,095	5,410,221
Operations	3,283,634	4,291,613	3,228,953	4,233,479
Debt Services	—	241,004	361,506	361,506
Contributions to Other Funds	838,916	684,304	20,607,470	20,194,424
Contribution to Net Position	—	—	—	73,147
Reserves/Contingencies	—	—	—	75,000
Total	8,699,753	9,525,984	28,737,024	30,347,777

Authorized Positions – Water Resources	62	68	64	64
Authorized Positions – Planning and Development	1	3	4	4



• capital funds

This section provides financial summaries of revenues and appropriations for the 2013 budget and the 2013 – 2018 plan for all capital funds. These financial summaries are divided into their respective fund groups with definitions of the fund groups, capital funds, and major revenue sources. Also provided are schedules providing historical comparisons of revenues and expenditures of capital funds.

Capital Funds:

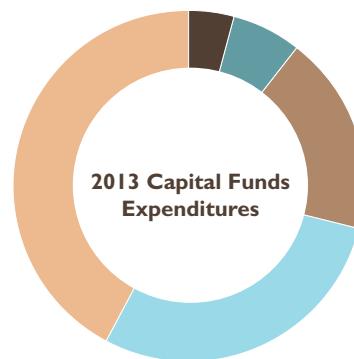
Revenues and Expenditures by Category FY 2010 – 2013

	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Revenues				
Taxes (Sales)	128,593,912	134,722,316	128,100,210	147,799,554
Intergovernmental	15,873,154	9,666,219	28,113,688	19,514,860
Charges for Services	(92,989)	(229)	19,302	-
Fines and Forfeitures	257,416	151,551	85,424	-
Investment Income	7,455,959	4,182,120	4,025,713	-
Contributions and Donations	510,614	(154,543)	141,767	78,000
Miscellaneous	2,024,806	362,737	339,715	-
Other Financing Sources	114,833,191	130,020,302	121,921,011	110,692,788
Total Revenues	269,456,063	278,950,473	282,746,830	278,085,202
Funds Carried Forward Adjustment	-	-	-	120,300,000
Use of Net Position	-	-	-	34,442,917
Use of Fund Balance	-	-	-	(24,185,835)
Total	269,456,063	278,950,473	282,746,830	408,642,284
Expenditures				
Community Services	11,499,257	24,655,693	33,494,023	26,222,824
General Government	34,288,336	48,565,516	47,651,179	117,832,481
Public Safety	10,209,594	11,751,541	7,800,974	17,422,824
Water Resources	102,740,810	90,668,141	102,420,329	171,731,323
Transportation	114,365,354	76,011,034	76,217,853	75,432,832
Total Gross Budget	273,103,351	251,651,925	267,584,358	408,642,284
Less Indirect Cost	-	588,579	2,942,817	3,912,194
Total Net Budget	273,103,351	251,063,346	264,641,541	404,730,090



- █ Taxes: 36.16%
- █ Use of Fund Balance: 31.95%
- █ Other Financing Sources: 27.09%
- █ Intergovernmental: 4.78%
- █ Contributions and Donations: 0.02%*

*Value is too small to appear on this chart



- █ Water Resources: 42.02%
- █ General Government: 28.84%
- █ Transportation: 18.46%
- █ Community Services: 6.42%
- █ Public Safety: 4.26%

Capital Funds:

Revenues and Expenditures by Fund FY 2010 – 2013

	2010 Actual Revenue	2010 Actual Expend.	2011 Actual Revenue	2011 Actual Expend.	2012 Unaudited Revenue	2012 Unaudited Expend.	2013 Budget* Revenue	2013 Budget* Approp.
Tax-Related Funds								
Capital Projects	22,094,272	10,709,845	7,218,572	12,339,686	11,372,619	11,845,589	16,598,735	24,776,942
Total Tax-Related	22,094,272	10,709,845	7,218,572	12,339,686	11,372,619	11,845,589	16,598,735	24,776,942
Vehicle Replacement Fund								
Vehicles	-	-	26,354,586	3,320,910	7,930,766	4,167,743	8,420,559	9,925,426
Total Vehicle Replacement	-	-	26,354,586	3,320,910	7,930,766	4,167,743	8,420,559	9,925,426
Enterprise Funds								
Airport R and E	185,557	202,518	935,004	995,423	84,241	132,124	35,000	69,275
Solid Waste R and E	4,424	2,323,411	277	20,630	176,000	450,239	75,000	75,000
Stormwater R and E	30,546,582	17,815,677	19,964,174	14,409,518	19,696,251	17,557,187	20,058,176	33,847,217
Transit R and E	920,056	997,146	106,853	116,204	36,927	17,229	1,621,360	3,599,674
W and S (Combined)	69,830,226	97,593,679	67,618,008	77,989,134	74,290,432	85,713,866	119,242,819	137,884,107
Total Enterprise	101,486,845	118,932,431	88,624,316	93,530,909	94,283,851	103,870,645	141,032,355	175,475,273
Special Revenue Funds								
SPLOST (1997)	25,559	1,209,394	-	7,765	-	-	-	-
SPLOST (2001)	3,597,262	18,889,396	910,908	17,125,430	86,884	2,828,342	-	-
SPLOST (2005)	7,251,928	50,572,844	5,982,281	50,409,666	17,600,536	45,311,006	34,500,000	45,375,415
SPLOST (2009)	135,000,197	72,789,441	149,859,810	74,917,559	151,472,174	99,561,033	197,833,553	153,089,228
Total Special Revenue	145,874,946	143,461,075	156,752,999	142,460,420	169,159,594	147,700,381	232,333,553	198,464,643
Total All Funds	269,456,063	273,103,351	278,950,473	251,651,925	282,746,830	267,584,358	398,385,202	408,642,284

*Revenues in the 2013 budget column do not include any budgeted use of fund balance.

Expend. = Expenditures

Approp. = Appropriations

R and E = Renewal and Extension

SPLOST = Special Purpose Local Option Sales Tax

W and S = Water and Sewer

Governmental Capital Funds:

Fund Balance Summaries FY 2010 – 2013

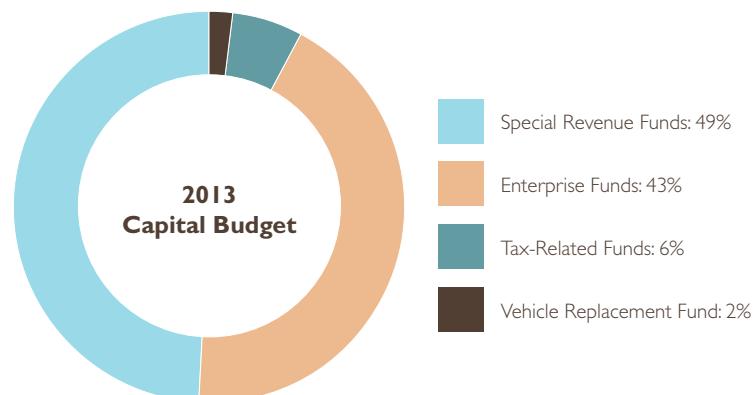
	2010 Actual	2011 Actual	2012 Unaudited	2013 Budget
Capital Project Fund				
Balance January 1	46,089,992	57,474,419	52,353,305	51,880,335
Sources	22,094,272	7,218,572	11,372,619	16,598,736
Uses	(10,709,845)	(12,339,686)	(11,845,589)	(24,776,942)
Balance December 31	57,474,419	52,353,305	51,880,335	43,702,129
Vehicle Replacement Fund				
Balance January 1	-	-	23,033,676	26,796,699
Sources	-	26,354,586	7,930,766	8,420,559
Uses	-	(3,320,910)	(4,167,743)	(9,925,426)
Balance December 31	-	23,033,676	26,796,699	25,291,832
2001 Sales Tax Fund				
Balance January 1	34,248,114	18,955,980	2,741,458	-
Sources	3,597,262	910,908	86,884	-
Uses	(18,889,396)	(17,125,430)	(2,828,342)	-
Balance December 31	18,955,980	2,741,458	-	-
2005 Sales Tax Fund				
Balance January 1	160,926,624	117,605,708	73,178,323	45,467,853
Sources	7,251,928	5,982,281	17,600,536	34,500,000
Uses	(50,572,844)	(50,409,666)	(45,311,006)	(45,375,415)
Balance December 31	117,605,708	73,178,323	45,467,853	34,592,438
2009 Sales Tax Fund				
Balance January 1	48,971,859	111,182,615	186,124,866	238,036,007
Sources	135,000,197	149,859,810	151,472,174	197,833,553
Uses	(72,789,441)	(74,917,559)	(99,561,033)	(153,089,228)
Balance December 31	111,182,615	186,124,866	238,036,007	282,780,332

Note: Fund balance in capital funds is planned to be used in subsequent years for the continuation of planned projects.

Capital Funds:

Revenues and Appropriations by Fund FY 2013 – 2018

	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
<u>Tax-Related Funds</u>							
Capital Project	24,776,942	26,920,250	18,269,853	20,811,796	12,766,368	12,352,115	115,897,324
Subtotal	24,776,942	26,920,250	18,269,853	20,811,796	12,766,368	12,352,115	115,897,324
<u>Vehicle Replacement Fund</u>							
Vehicles	9,925,426	11,024,580	6,194,068	4,205,571	3,201,923	4,871,320	39,422,888
Subtotal	9,925,426	11,024,580	6,194,068	4,205,571	3,201,923	4,871,320	39,422,888
<u>Enterprise Funds</u>							
Airport R and E	69,275	114,688	204,650	166,250	162,650	2,400	719,913
Solid Waste R and E	75,000	-	25,000	-	25,000	-	125,000
Stormwater R and E	33,847,217	20,036,535	20,427,059	20,845,000	21,975,000	22,000,000	139,130,811
Transit R and E	3,599,674	32,250	33,250	-	-	-	3,665,174
W and S R and E/Bonds Comb.	137,884,107	99,683,761	116,044,000	115,704,000	117,339,000	119,900,000	706,554,868
Subtotal	175,475,273	119,867,234	136,733,959	136,715,250	139,501,650	141,902,400	850,195,766
<u>Special Revenue Funds</u>							
2005 SPLOST	45,375,415	-	-	-	-	-	45,375,415
2009 SPLOST	153,089,228	88,315,634	31,559,993	3,044,000	2,635,000	74,440,861	353,084,716
Subtotal	198,464,643	88,315,634	31,559,993	3,044,000	2,635,000	74,440,861	398,460,131
Total Capital Improvement Program	408,642,284	246,127,698	192,757,873	164,776,617	158,104,941	233,566,696	1,403,976,109



Capital Tax-Related Funds



Capital Tax-Related Funds

Definitions

Tax-Related Funds derive their revenues primarily from taxes (i.e. property, motor vehicle, special assessments), or from the issuance of debt where property taxes are used for the servicing of the debt.

Budget Basis

Budgets for governmental fund types are adopted on the modified accrual basis with the following exception; changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Fund Definitions

The **Capital Project Fund** accounts for financial resources provided by the contribution of typically a percentage of projected revenues in the General and Recreation operating funds for each fiscal year. These resources, along with additional revenues specific to individual projects, are used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other County facility renovations and upgrades.

Revenue Source Definitions

Contributions from General and Recreation Funds are a portion of revenues collected from local taxes, license fees, charges for services, fines, forfeitures, or other sources in the General and Recreation Funds, which are then contributed to certain capital funds. Projections of these revenues are based on the millage rate set by the Board of Commissioners, historical trends, rate increases, and current economic indicators.

Federal and State Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These types of revenue fund specific capital improvements, and their projections are based on project eligibility, established standards, and available dollars. Examples include Georgia Department of Transportation and Community Development Block Grants.

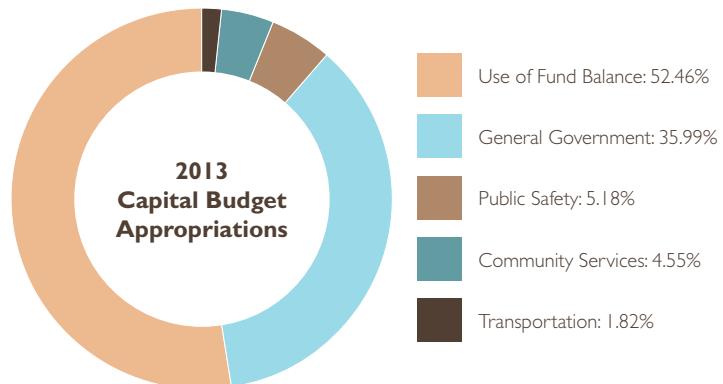
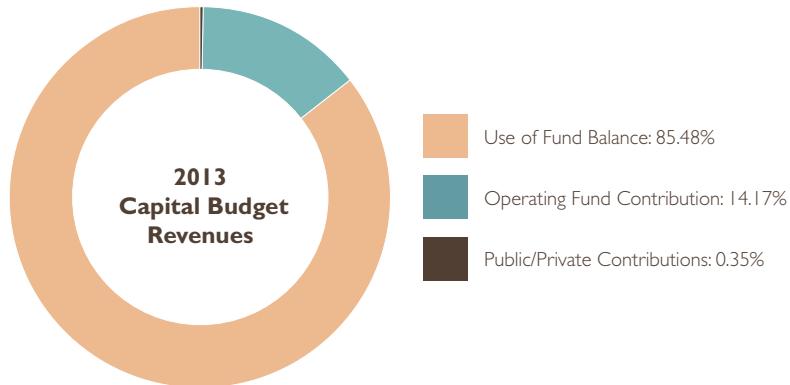
Interest Earnings are revenues earned from the investment of the fund reserves. These revenues are based on the projected rates of return of invested fund equity.

Other Revenues include funds received from private developers, residents, and other sources, and applied to the cost of various specified projects. These revenues are projected based on known participation at the time of budget preparation.

Capital Tax-Related Funds:

Revenues and Appropriations FY 2013 – 2018

	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Revenues							
Operating Fund Contribution	3,511,236	20,344,675	16,296,264	20,796,796	12,751,368	12,072,592	85,772,931
Public/Private Contributions	87,500	71,500	73,000	15,000	15,000	279,523	541,523
Total Revenues	3,598,736	20,416,175	16,369,264	20,811,796	12,766,368	12,352,115	86,314,454
Use of Fund Balance	8,178,206	6,504,075	1,900,589	-	-	-	16,582,870
Funds Carried Forward Adjustment	13,000,000	-	-	-	-	-	13,000,000
Total	24,776,942	26,920,250	18,269,853	20,811,796	12,766,368	12,352,115	115,897,324
Appropriations							
Community Services	1,127,234	935,000	956,000	840,000	840,000	800,000	5,498,234
General Government	8,916,711	22,563,232	12,175,460	13,262,140	5,376,880	4,495,532	66,789,955
Public Safety	1,282,997	2,972,018	4,688,393	6,259,656	6,099,488	6,606,583	27,909,135
Transportation	450,000	450,000	450,000	450,000	450,000	450,000	2,700,000
Total Appropriations	11,776,942	26,920,250	18,269,853	20,811,796	12,766,368	12,352,115	102,897,324
Funds Carried Forward Adjustment	13,000,000	-	-	-	-	-	13,000,000
Total	24,776,942	26,920,250	18,269,853	20,811,796	12,766,368	12,352,115	115,897,324



Capital Project Fund:

Revenues and Appropriations FY 2013 – 2018

Revenues	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Intergovernmental							
Public Source	43,500	27,500	29,000	15,000	15,000	279,523	409,523
Contributions and Donations							
Contributions – Private Source	44,000	44,000	44,000	-	-	-	132,000
Other Financing Sources							
Transfer In – General Fund	2,246,329	16,388,456	11,460,191	8,977,971	5,804,405	4,555,214	49,432,566
Transfer In – Fire and EMS District	385,400	2,327,989	3,848,598	7,047,350	6,099,488	6,709,903	26,418,728
Transfer In – Recreation	419,180	966,550	963,475	847,475	847,475	807,475	4,851,630
Transfer In – E-911	21,500	14,000	-	-	-	-	35,500
Transfer In – Police Special State	177,465	-	-	-	-	-	177,465
Transfer In – Police Special Justice	127,362	36,625	-	-	-	-	163,987
Transfer In – Police Services District	134,000	611,055	24,000	3,924,000	-	-	4,693,055
Total Revenues	3,598,736	20,416,175	16,369,264	20,811,796	12,766,368	12,352,115	86,314,454
Use of Fund Balance	8,178,206	6,504,075	1,900,589	-	-	-	16,582,870
Funds Carried Forward Adjustment	13,000,000	-	-	-	-	-	13,000,000
Total	24,776,942	26,920,250	18,269,853	20,811,796	12,766,368	12,352,115	115,897,324

Capital Project Fund:

Revenues and Appropriations FY 2013 – 2018

Appropriations		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
<u>Community Services</u>								
AAA Stadium	F-0754	(333,945)	-	-	-	-	-	(333,945)
Emergency Capital Repairs	M-0767	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Female Seminary	F-0855	93,680	-	-	-	-	-	93,680
Field Utility and Landscape Improvements	M-0768	230,500	150,000	150,000	150,000	150,000	150,000	980,500
Dacula Park Concession/Restroom Building	F-0865	250,000	-	-	-	-	-	250,000
Gwinnett Historical Courthouse	F-0854	45,000	-	116,000	-	-	-	161,000
Maintenance/Renovations	M-0769	522,000	555,000	460,000	460,000	460,000	460,000	2,917,000
Playground Maintenance & Renovations	M-0772	30,000	40,000	40,000	40,000	40,000	-	190,000
Pool Renovations	M-0770	140,000	80,000	80,000	80,000	80,000	80,000	540,000
Recreation Set-Asides Repairs	M-0001	-	5,000	5,000	5,000	5,000	5,000	25,000
Resurfacing and Paving	M-0771	100,000	55,000	55,000	55,000	55,000	55,000	375,000
Total – Community Services		1,127,235	935,000	956,000	840,000	840,000	800,000	5,498,235
<u>County Administrator</u>								
PE.G. Cable Access	E-0655	44,000	44,000	44,000	-	-	-	132,000
Total County – Administrator		44,000	44,000	44,000	-	-	-	132,000
<u>Fire Services</u>								
Ambulance Replacements	E-0066	-	-	-	281,237	1,850,240	1,897,280	4,028,757
Fire/Medical Equipment Replacements	E-0659	120,000	120,000	120,000	120,000	120,000	120,000	720,000
Fire Apparatus Replacements	E-0065	-	1,816,989	3,504,598	4,679,613	3,879,248	4,314,303	18,194,751
Fire Facilities 2013	M-0784	168,000	-	-	-	-	-	168,000
Major Repairs/Upgrades	M-0027	-	175,000	200,000	225,000	250,000	275,000	1,125,000
Roof Replacements – Fire Facilities	M-0783	25,000	-	-	-	-	-	25,000
Total – Fire		313,000	2,111,989	3,824,598	5,305,850	6,099,488	6,606,583	24,261,508

Capital Project Fund:

Revenues and Appropriations FY 2013 – 2018

Appropriations	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018	
<u>Information Technology</u>								
Accuvote Touch Screen Voting	T-0063	-	400,000	-	400,000	-	400,000	1,200,000
Business System Application	T-0013	-	762,352	100,000	-	-	-	862,352
Countywide Security Camera System	T-0165	-	664,653	-	-	-	-	664,653
Criminal Justice Information System	T-0021	-	1,000,000	1,600,000	-	-	-	2,600,000
ECM Upgrade/Replacement	T-0161	806,100	247,720	-	-	-	-	1,053,820
ERP Growth	T-0068	(2,832)	-	-	-	-	-	(2,832)
ERP Technical Improvements	T-0163	92,200	912,678	-	-	-	-	1,004,878
Enterprise Asset Management System	T-0156	-	450,000	-	-	-	-	450,000
Enterprise Billing System	T-0167	-	250,000	250,000	250,000	-	-	750,000
Enterprise Solution Enhancements	T-0143	1,200,000	3,554,000	300,000	-	-	-	5,054,000
Field Communication (Police)	T-0153	48,000	96,000	72,000	6,973,500	-	-	7,189,500
GIS Growth	T-0061	(89,740)	-	-	-	-	-	(89,740)
GIS Strategic Plan (2013-2017)	T-0162	-	235,000	-	-	-	-	235,000
IT Hardware/Software Contingency	T-0001	(392,000)	2,507,475	2,507,475	2,507,475	2,507,475	2,507,475	12,145,375
Internet Portal Expansion	T-0146	322,560	341,652	25,000	115,000	25,000	15,000	844,212
Land Management and Inspection System	T-0112	(24,995)	-	-	-	-	-	(24,995)
Networking and Communications (2013)	T-0160	1,785,000	-	-	-	-	-	1,785,000
SAP Upgrades	T-0127	380,000	-	-	-	-	-	380,000
Sharepoint Expansion	T-0142	-	255,800	300,000	-	-	-	555,800
Technology Hardware and Software – 2013	T-0159	679,765	256,425	-	-	-	-	936,190
Voice Technology Upgrade	E-0099	-	1,000,000	-	-	-	-	1,000,000
Warrant Tracking Module Replacement	T-0166	-	151,044	-	-	-	-	151,044
Total – Information Technology		4,804,058	13,084,799	5,154,475	10,245,975	2,532,475	2,922,475	38,744,257
<u>Planning and Development</u>								
Community Sector Plan Development	R-0043	125,000	125,000	125,000	35,002	-	-	410,002
Total – Planning and Development		125,000	125,000	125,000	35,002	-	-	410,002
<u>Police Services</u>								
Animal Welfare and Enforcement Center	F-0457	120,000	-	-	-	-	-	120,000
FRED and FRED-C Support	E-0110	127,362	-	-	-	-	-	127,362
MOCI Logging Recorder	E-0162	21,500	-	-	-	-	-	21,500
Major Repairs and Renovations (2010)	M-0722	110,000	-	-	-	-	-	110,000
Total – Police		378,862	-	-	-	-	-	378,862

Capital Project Fund: Revenues and Appropriations FY 2013 – 2018

Appropriations		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
<u>Sheriff</u>								
Major Maintenance/Renovation GCDC	M-0775	591,135	860,029	863,795	953,806	-	-	3,268,765
Total – Sheriff		591,135	860,029	863,795	953,806	-	-	3,268,765
<u>Support Services</u>								
Capital HVAC Replacement/Reserve	M-0007	1,445,375	1,230,500	594,515	360,330	369,690	482,610	4,483,020
Facilities Repairs/Enhance/Upgrade	F-0856	1,994,870	3,527,225	2,892,000	572,400	382,600	531,400	9,900,495
Medical Examiner's Office	F-0864	60,000	3,323,100	1,839,025	-	-	-	5,222,125
UST New Facilities	F-0015	-	-	-	-	-	529,047	529,047
UST Remediation/Closure	M-0008	87,000	55,000	58,000	30,000	30,000	30,000	290,000
Total – Support Services		3,587,245	8,135,825	5,383,540	962,730	782,290	1,573,057	20,424,687
<u>Transportation</u>								
Guard Rail Installation (2013)	E-0161	120,000	-	-	-	-	-	120,000
Guard Rail Installation (plan)	E-0008	-	120,000	120,000	120,000	120,000	120,000	600,000
Traffic Signals (2013)	E-0160	200,000	-	-	-	-	-	200,000
Traffic Signals (plan)	E-0001	-	200,000	200,000	200,000	200,000	200,000	1,000,000
Traffic Signal Optimization (2013)	M-0785	130,000	-	-	-	-	-	130,000
Traffic Signal Optimization (plan)	E-0058	-	130,000	130,000	130,000	130,000	130,000	650,000
Total – Transportation		450,000	450,000	450,000	450,000	450,000	450,000	2,700,000
<u>Contingencies</u>								
Capital Contingency – General Tax	O-0002	1,068,137	1,173,608	1,468,445	2,018,433	2,062,115	-	7,790,738
Capital Contingency – Recreation Tax	O-0004	(711,730)	-	-	-	-	-	(711,730)
Total – Contingencies		356,407	1,173,608	1,468,445	2,018,433	2,062,115	-	7,079,008
Funds Carried Forward Adjustment		13,000,000	-	-	-	-	-	13,000,000
Total Appropriations		24,776,942	26,920,250	18,269,853	20,811,796	12,766,368	12,352,115	115,897,324

reconciliation
enterprise corrections
information technology
finance special revenue funds
human resources library
county administration
adopted budget
sheriff general fund
budget operating fund
internal service
solicitor
board of commissioners



Vehicle Replacement Fund



Vehicle Replacement Fund

Definitions

The **Vehicle Replacement Fund** is set up to account for funds contributed by various departments for the planned replacement of vehicles. A separate project is set up for each department to track revenues and expenditures.

Budget Basis

Budgets for governmental fund types are adopted on the modified accrual basis with the following exception; changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Revenue Source Definitions

Operating Funds Contributions consist of funds contributed by various County departments based on the value of vehicles owned, their depreciation rate, and an inflation factor.

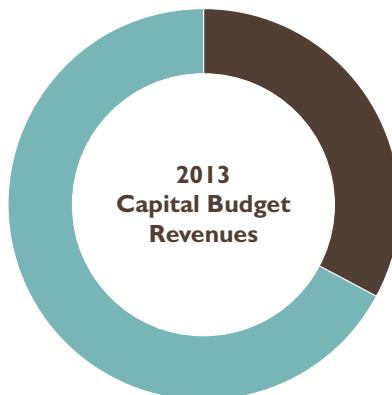
Vehicle Replacement Fund:

Revenues and Appropriations FY 2013 – 2018

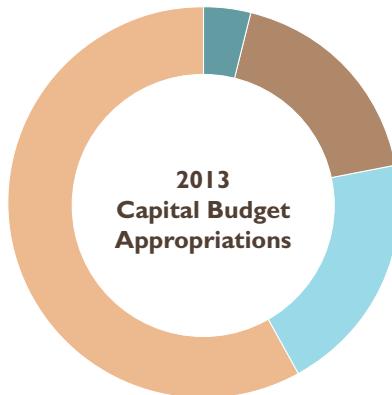
	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Revenues							
Operating Fund Contributions	6,620,558	5,343,739	4,170,670	2,867,589	1,146,580	1,545,522	21,694,658
Total Revenues	6,620,558	5,343,739	4,170,670	2,867,589	1,146,580	1,545,522	21,694,658
Use of Fund Balance	1,504,868	5,680,841	2,023,398	1,337,982	2,055,345	3,325,796	15,928,230
Funds Carried Forward Adjustment	1,800,000	-	-	-	-	-	1,800,000
Total	9,925,426	11,024,580	6,194,068	4,205,571	3,201,925	4,871,318	39,422,888

Appropriations

Community Services	365,150	204,123	268,139	191,456	200,419	1,010,912	2,240,199
General Government	(174,341)	1,326,520	294,999	271,166	77,840	104,557	1,900,741
Public Safety	5,923,792	8,355,303	5,081,536	2,920,642	2,383,423	1,220,421	25,885,117
Transportation	2,010,825	1,138,634	549,394	822,307	540,243	2,535,428	7,596,831
Total Appropriations	8,125,426	11,024,580	6,194,068	4,205,571	3,201,925	4,871,318	37,622,888
Funds Carried Forward Adjustment	1,800,000	-	-	-	-	-	1,800,000
Total	9,925,426	11,024,580	6,194,068	4,205,571	3,201,925	4,871,318	39,422,888



- Operating Fund Contributions: 67%
- Use of Fund Balance: 33%



- Public Safety: 58.65%
- Transportation: 19.91%
- Use of Fund Balance: 17.82%
- Community Services: 3.62%

* General Government excluded from chart (negative due to a reduction in contingency)

Fleet Equipment Replacement Capital Project Fund:

Revenues and Appropriations FY 2013 – 2018

Revenues	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Other Financing Sources							
Transfer In – General Fund	1,674,208	1,487,496	1,107,510	1,036,786	640,196	1,297,671	7,243,867
Transfer In – Fire and EMS	337,861	248,693	227,482	196,327	282,431	70,036	1,362,830
Transfer In – Police Services	4,184,360	3,513,806	2,676,334	1,486,558	137,745	43,792	12,042,595
Transfer In – Development and Enforcement	24,294	4,411	-	-	-	-	28,705
Transfer In – Recreation	279,104	4,962	100,101	94,907	77,414	128,117	684,605
Transfer In – Fleet	39,861	22,920	20,978	17,932	8,794	5,906	116,391
Transfer In – Admininistrative Support	80,870	61,451	38,265	35,079	-	-	215,665
Total Revenues	6,620,558	5,343,739	4,170,670	2,867,589	1,146,580	1,545,522	21,694,658
Use of Fund Balance	1,504,868	5,680,841	2,023,398	1,337,982	2,055,345	3,325,796	15,928,230
Funds Carried Forward Adjustment	1,800,000	-	-	-	-	-	1,800,000
Total	9,925,426	11,024,580	6,194,068	4,205,571	3,201,925	4,871,318	39,422,888

Appropriations

Community Services

Fleet Equipment - Community Services	E-0146	365,150	204,123	268,139	191,456	200,419	1,010,912	2,240,199
Total Community Services		365,150	204,123	268,139	191,456	200,419	1,010,912	2,240,199

Corrections

Fleet Equipment - Corrections	E-0142	215,750	416,849	54,927	177,493	28,748	123,032	1,016,799
Replacement of Buses	E-0660	225,000	23,625	23,625	23,625	23,625	118,125	437,625
Total Corrections		440,750	440,474	78,552	201,118	52,373	241,157	1,454,424

Fleet Equipment Replacement Capital Project Fund:

Revenues and Appropriations FY 2013 – 2018

Appropriations		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
<u>County Administrator</u>								
Fleet Equipment – BOC/CA	E-0132	-	59,963	-	-	-	-	59,963
Total BOC/CA		-	59,963	-	-	-	-	59,963
<u>District Attorney</u>								
Fleet Equipment – District Attorney	E-0149	143,000	72,251	67,779	30,030	30,030	64,451	407,541
Total District Attorney		143,000	72,251	67,779	30,030	30,030	64,451	407,541
<u>Fire and Emergency Services</u>								
Fleet Equipment – Fire Services	E-0143	613,852	447,571	186,877	241,027	383,047	148,186	2,020,560
Total Fire and Emergency Services		613,852	447,571	186,877	241,027	383,047	148,186	2,020,560
<u>Finance</u>								
Fleet Equipment – Finance	E-0152	-	168,489	96,486	-	-	-	264,975
Total Finance		-	168,489	96,486	-	-	-	264,975
<u>Information Technology</u>								
Fleet Equipment – IT	E-0151	-	44,623	38,168	19,119	-	-	101,910
Total IT		-	44,623	38,168	19,119	-	-	101,910
<u>Juvenile Court</u>								
Fleet Equipment – Juvenile Court	E-0147	-	198,827	-	-	-	-	198,827
Total Juvenile Ct		-	198,827	-	-	-	-	198,827
<u>Planning and Development</u>								
Fleet Equipment – Planning and Dev	E-0136	-	403,936	26,465	-	-	-	430,401
Total Planning and Dev		-	403,936	26,465	-	-	-	430,401
<u>Police Services</u>								
Fleet Equipment – Police	E-0139	4,229,440	7,160,100	4,329,197	1,735,928	1,454,525	752,566	19,661,756
Total Police		4,229,440	7,160,100	4,329,197	1,735,928	1,454,525	752,566	19,661,756

Fleet Equipment Replacement Capital Project Fund:

Revenues and Appropriations FY 2013 – 2018

Appropriations		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
<u>Sheriff</u>								
Fleet Equipment – Sheriff	E-0148	639,750	307,158	486,910	742,569	493,478	78,512	2,748,377
Total Sheriff		639,750	307,158	486,910	742,569	493,478	78,512	2,748,377
<u>Solicitor</u>								
Fleet Equipment – Solicitor	E-0150	-	82,878	-	-	39,015	-	121,893
Total Solicitor		-	82,878	-	-	39,015	-	121,893
<u>Support Services</u>								
Fleet Equipment – Support Services	E-0154	15,000	265,541	66,101	222,017	8,794	40,108	617,561
Total Support Services		15,000	265,541	66,101	222,017	8,794	40,108	617,561
<u>Tax Commissioner</u>								
Fleet Equipment – Tax Comm	E-0153	-	30,012	-	-	-	-	30,012
Total Tax Commissioner		-	30,012	-	-	-	-	30,012
<u>Transportation</u>								
Fleet Equipment – Transportation	E-0133	2,010,825	1,138,634	549,394	822,306	540,243	2,535,425	7,596,827
Total Transportation		2,010,825	1,138,634	549,394	822,306	540,243	2,535,425	7,596,827
<u>Non-Departmental</u>								
Fleet Equipment – Contingency	E-0157	(332,341)	-	-	-	-	-	(332,341)
Total Contingency		(332,341)	-	-	-	-	-	(332,341)
Funds Carried Forward Adjustment	O-0138	1,800,000	-	-	-	-	-	1,800,000
Total Appropriations		9,925,426	11,024,580	6,194,068	4,205,571	3,201,925	4,871,318	39,422,888

Capital Enterprise Funds



Capital Enterprise Funds

Definitions

Enterprise Funds, or proprietary funds, are financed and operated in a manner similar to private enterprise. The County provides goods and services to the public, charging user fees to recover the costs of operations. Capital funds account for all of the fixed assets of the applicable fund and are funded primarily from the net revenues of the respective operating fund or from revenue bond proceeds supported by the revenue producing entity.

Budget Basis

Budgets for proprietary fund types are adopted on the full accrual basis of accounting with the following exceptions:

- a) Changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.
- b) Debt service and capital lease principal payments are treated as expenses in the annual operating budget;
- c) Depreciation expense is not recognized in the annual operating budget; and
- d) Capital purchases are recognized in the annual operating budget.

Under the full accrual basis of accounting transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

Fund Definitions

The **Airport Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the Airport Operating Fund, grants from the Federal Aviation Administration, contributions from the Georgia Department of Transportation, and investment earnings. These resources are used to fund major repairs, renovations of airport infrastructure and facilities, and the acquisition of new and replacement vehicles and equipment.

The **Solid Waste Renewal and Extension Fund** accounts for the financial resources provided from the net revenues of the Solid Waste Operating Fund. These resources may be used for renovations, expansions, future development of solid waste facilities, and the acquisition and replacement of equipment.

The **Stormwater Renewal and Extension Fund** accounts for financial resources provided primarily from net revenues from the Stormwater Operating Fund, grants from the Federal Environmental Protection Division, and fees paid for stream mitigation buffer fees. These resources will be used for major repairs (not anticipated in the operating budget), renovations, expansions, and future development of the stormwater drainage system, watershed protection and improvements, and the acquisition of new and replacement equipment.

The **Transit Renewal and Extension Fund** accounts for financial resources provided primarily from contributions from the General Fund, Federal Transit Administration grants, and contributions from the Georgia Department of Transportation. These resources are used for the development and expansion of the County's mass transit system as well as the acquisition of new and replacement equipment.

The **Water and Sewer Renewal and Extension Fund** accounts for financial resources provided from the net revenues of the water and sewerage system operations. Such resources are used for major repairs, renovations, expansions, future development of the water and sewerage system, and the acquisition of new and replacement equipment.

Revenue Source Definitions

Revenue Bonds are bonds repaid by user fees generated by the operation of the system. This type of bond is typically issued for the capital funding of enterprise projects such as water and wastewater system infrastructure, airport facilities, and other revenue-producing facilities. Issuance of future revenue bonds is dependent upon the projected net revenues of the operation when compared to the system's outstanding debt service. The capital budgeting process follows the legal and financial requirements stated in the County's lease agreement with the Water and Sewerage Authority when planning future bond issuance.

Transfers from **Water and Sewer and Stormwater Operations** are the net revenues of the County's water and sewer system or stormwater operations (less a reserve equal to at least three months of the operating budget) that are contributed to a capital renewal and extension fund. The water and sewer transfer amount is projected based on rates set by the Board of Commissioners, existing and/or anticipated debt requirements, estimated operating costs, historic growth trends, and economic indicators. The stormwater transfer is based on revenues from stormwater utility fees.

Water and Sewer System Development Charges are fees imposed on developers to pay for a proportionate share of the capital costs of water and wastewater system improvements needed to serve the new development.

Federal and State Grants Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements, and projections are based on project eligibility, established standards, and available dollars. Examples include grants from the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA), which are used to fund airport improvements and transit system improvements respectively.

Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on projected rates of return of invested fund equity.

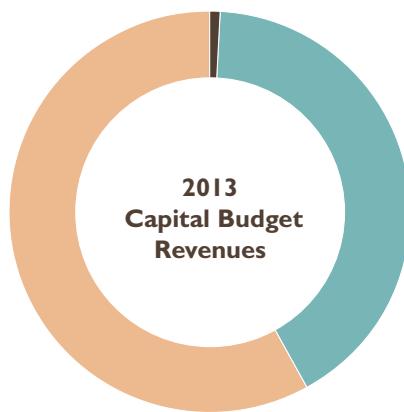
Other Revenues include funds received from private developers, residents, and other sources that are applied to the cost of specific projects. These revenues are projected based on known participation.



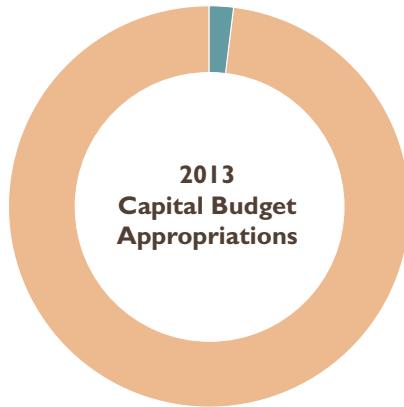
Capital Enterprise Funds:

Revenues and Appropriations FY 2013 – 2018

	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Revenues							
Operating Fund Contributions	100,560,995	118,709,275	136,603,999	136,599,000	138,626,000	141,900,000	772,999,269
Federal/State Grant	2,471,360	-	-	-	-	-	2,471,360
Total Revenues	103,032,355	118,709,275	136,603,999	136,599,000	138,626,000	141,900,000	775,470,629
Use of Net Position	34,442,918	1,157,959	129,960	116,250	875,650	2,400	36,725,137
Funds Carried Forward Adjustment	38,000,000	-	-	-	-	-	38,000,000
Total	175,475,273	119,867,234	136,733,959	136,715,250	139,501,650	141,902,400	850,195,766
 Appropriations							
Water Resources	133,731,324	119,720,296	136,471,059	136,549,000	139,314,000	141,900,000	807,685,679
Transportation	3,668,949	146,938	237,900	166,250	162,650	2,400	4,385,087
General Government	75,000	-	25,000	-	25,000	-	125,000
Total Appropriations	137,475,273	119,867,234	136,733,959	136,715,250	139,501,650	141,902,400	812,195,766
Funds Carried Forward Adjustment	38,000,000	-	-	-	-	-	38,000,000
Total	175,475,273	119,867,234	136,733,959	136,715,250	139,501,650	141,902,400	850,195,766



- Operating Fund Contributions: 58%
- Use of Net Position: 41%
- Federal/State Grant: 1%



- Water Resources: 97.87%
- Transportation: 2.09%
- General Government: 0.04%*

*Value is too small to appear on this chart

Airport Renewal and Extension Fund:

Revenues and Appropriations FY 2013 – 2018

Revenues		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Other Financing Sources								
Transfer In – Airport		35,000	34,000	50,000	50,000	50,000	-	219,000
Total Revenues		35,000	34,000	50,000	50,000	50,000	-	219,000
Use of Net Position		34,275	80,688	154,650	116,250	112,650	2,400	500,913
Total		69,275	114,688	204,650	166,250	162,650	2,400	719,913
Appropriations								
Support Services								
Capital HVAC Replacement	M-0007	25,200	-	-	-	-	-	25,200
Facilities Repairs/Enhancements/Upgrades	F-0856	-	-	2,200	-	-	2,400	4,600
Total Support Services		25,200	-	2,200	-	-	2,400	29,800
Transportation								
Air Traffic Control Tower Equip Upgrade	M-0623	265,000	-	-	-	-	-	265,000
Aircraft Washrack	F-0699	216,525	-	-	-	-	-	216,525
Airport Enhancements	O-0139	95,000	-	-	-	-	-	95,000
Airport Feasibility Study	R-0054	(93,551)	-	-	-	-	-	(93,551)
Airport Ramp Lighting	F-0700	-	-	1,875	12,500	-	-	14,375
Cedars Road Animal/Security Fencing	F-0695	(8,250)	-	-	-	-	-	(8,250)
Central Basing Area	F-0702	-	24,875	-	-	-	-	24,875
Controller Replacement (new)	F-0837	(97,377)	-	-	-	-	-	(97,377)
Electric Vault Upgrade/Renovation	M-0005	12,810	-	-	-	-	-	12,810
Environ Doc-TxyY/Cntl Basing/Rwy/Txy	R-0044	10,375	-	-	-	-	-	10,375
Environ Doc-NC Basing/TwyW Storm H2O	R-0045	-	-	58,125	-	-	-	58,125
Fleet Equipment-Transportation – Airport	E-0134	63,269	-	-	-	-	-	63,269
Fuel Storage Tank Barriers	F-0705	-	-	75,000	150,000	-	-	225,000
North Apron Rehabilitation	F-0701	-	1,875	28,700	-	-	-	30,575
North Central Basing Area Development	F-0747	-	-	-	3,750	37,500	-	41,250
NW Stormwater Area Land Acquisition	F-0706	-	-	-	-	37,500	-	37,500
Obstruction Removal for Airport Approach	M-0631	(62,118)	-	-	-	-	-	(62,118)
Reimbursement – Cedars Land Acquisition	F-0703	-	-	-	-	86,250	-	86,250
Replace AWOS System	F-0693	2,250	-	-	-	-	-	2,250
Runway/Taxiway Safety Area Strengthening	F-0697	-	72,938	-	-	-	-	72,938
Taxiway D, E, F & G Strengthening	F-0698	-	4,375	22,500	-	-	-	26,875
Taxiway "W" Strengthening/Rehab	F-0704	132,632	-	-	-	-	-	132,632
Taxiway "Y" – Yankee	F-0696	-	24,250	16,250	-	-	-	40,500
Contingency	O-0054	(492,490)	(13,625)	-	-	1,400	-	(504,715)
Total Transportation		44,075	114,688	202,450	166,250	162,650	-	690,113
Total Appropriations		69,275	114,688	204,650	166,250	162,650	2,400	719,913

Solid Waste Renewal and Extension Fund:

Revenues and Appropriations FY 2013 – 2018

Revenues	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Other Financing Sources							
Transfer In – Stormwater	75,000	-	25,000	-	25,000	-	125,000
Total Revenues	75,000	-	25,000	-	25,000	-	125,000
Total	75,000	-	25,000	-	25,000	-	125,000

Appropriations

Information Technology

Enterprise Solution Enhancements	T-0143	50,000	-	-	-	-	50,000
Internet Portal Expansion	T-0146	25,000	-	25,000	-	25,000	-
Total Appropriations		75,000	-	25,000	-	25,000	125,000

Stormwater Renewal and Extension Fund: Revenues and Appropriations FY 2013 – 2018

Revenues	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Intergovernmental							
Federal Operating – Direct	850,000	-	-	-	-	-	850,000
Other Financing Sources							
Transfer In – Stormwater	19,208,176	20,131,000	20,484,999	20,845,000	21,212,000	22,000,000	123,881,175
Total Revenues	20,058,176	20,131,000	20,484,999	20,845,000	21,212,000	22,000,000	124,731,175
Use (Source) of Net Position	13,789,041	(94,465)	(57,940)	-	763,000	-	14,399,636
Total	33,847,217	20,036,535	20,427,059	20,845,000	21,975,000	22,000,000	139,130,811
Appropriations							
Information Technology (IT)							
Business System Application Upgrade	T-0013	61,000	-	50,000	-	50,000	-
I/T Hardware/Software Upgrd Contingency	T-0001	-	47,238	47,238	47,238	47,238	236,190
Technology Hardware/Software	T-0159	39,030	-	-	-	-	39,030
Total Appropriations – IT	100,030	47,238	97,238	47,238	97,238	47,238	436,220
Water Resources							
Administration/Contingency	O-0044	40,320	100,000	100,000	100,000	100,000	540,320
Big Haynes Watershed Improvements	F-0160	1,450,000	-	-	-	-	1,450,000
DWR Data Management	T-0129	100,000	100,000	100,000	100,000	100,000	600,000
Fleet Equipment – DWR Stormwater	E-0137	2,500	100,000	100,000	100,000	100,000	502,500
Natural Resources Wtrshed Struc Mgt Plan	F-0234	250,000	250,000	250,000	250,000	250,000	1,500,000
Stabilization	O-0137	12,900,479	-	-	-	-	12,900,479
Watershed Imprmnt Implementation	F-0657	150,000	150,000	150,000	150,000	150,000	900,000
2013 Drainage Improvements	M-0786	18,853,888	19,289,297	19,629,821	20,097,762	21,177,762	21,252,762
Total Appropriations – Water Resources	33,747,187	19,989,297	20,329,821	20,797,762	21,877,762	21,952,762	138,694,591
Total Appropriations	33,847,217	20,036,535	20,427,059	20,845,000	21,975,000	22,000,000	139,130,811

Transit Renewal and Extension Fund:

Revenues and Appropriations FY 2013 – 2018

Revenues	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Intergovernmental							
Federal – Capital Direct	1,621,360	-	-	-	-	-	1,621,360
Total Revenues	1,621,360	-	-	-	-	-	1,621,360
Use of Net Position	1,978,314	32,250	33,250	-	-	-	2,043,814
Total	3,599,674	32,250	33,250	-	-	-	3,665,174
Appropriations							
Transportation							
Commuter, Local, ADA Buses/Equipment	E-0084	2,026,700	-	-	-	-	2,026,700
Transit Enhancements	E-0078	83,400	32,250	33,250	-	-	148,900
Transit Revenue Contingency	O-0041	1,489,574	-	-	-	-	1,489,574
Total Appropriations		3,599,674	32,250	33,250	-	-	3,665,174

Water and Sewer Renewal and Extension/Bond Funds Combined: Revenues and Appropriations FY 2013 – 2018

Revenues	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Other Financing Sources							
Transfer In – DPU Op	81,242,819	98,544,275	116,044,000	115,704,000	117,339,000	119,900,000	648,774,094
Total Revenues	81,242,819	98,544,275	116,044,000	115,704,000	117,339,000	119,900,000	648,774,094
Use of Net Position – W and S, R and E	18,641,288	1,139,486	-	-	-	-	19,780,774
Funds Carried Forward Adjustment	38,000,000	-	-	-	-	-	38,000,000
Total	137,884,107	99,683,761	116,044,000	115,704,000	117,339,000	119,900,000	706,554,868
Appropriations							
Water Resources							
Administration/Contingency	O-0033	162,819	250,000	250,000	250,000	250,000	1,412,819
Biosolids Master Plan	F-0689	11,500,000	-	-	15,000,000	22,000,000	35,000,000
Capital Needs – Business Evaluation	R-0040	2,875,500	5,000,000	9,000,000	5,000,000	4,000,000	30,875,500
Crooked Creek WRF Improvements	M-0120	9,000,000	49,000,000	56,000,000	39,000,000	36,000,000	214,000,000
DWR Central – Upgrades	F-0541	400,000	100,000	100,000	100,000	100,000	900,000
DWR Data Management	T-0129	626,600	490,000	450,000	1,025,000	475,000	475,000
DWR Demolition Program	F-0691	100,000	100,000	100,000	100,000	100,000	600,000
DWR Internet Bill Presentation	T-0099	150,000	-	-	-	-	150,000
Distribution System Rehab	M-0735	12,600,000	9,300,000	9,000,000	9,500,000	10,000,000	60,400,000
Facility Rehab-Water Production	M-0740	4,800,000	2,500,000	2,500,000	4,500,000	4,500,000	23,300,000
Fleet Equipment – DWR W and S	E-0138	2,524,500	1,000,000	500,000	500,000	500,000	5,524,500
Flow and Pressure Monitoring Stations	F-0216	3,420,000	1,000,000	500,000	500,000	500,000	6,420,000
General Engineering and Planning	R-0019	250,000	650,000	400,000	200,000	400,000	2,550,000
Lanier UV Disinfection	F-0184	-	-	5,000,000	5,000,000	6,000,000	24,000,000
Misc. R and E Contingency	O-0035	1,098,465	1,013,761	973,000	997,000	991,000	730,000
Petition Sewer	F-0144	425,000	100,000	100,000	100,000	100,000	925,000
Pressurized Pipes Assessment	R-0055	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Pump Station Phase Out Program	M-0777	2,200,000	2,100,000	1,000,000	1,000,000	1,000,000	8,300,000
Pump Station Rehab	M-0745	6,083,929	4,000,000	8,000,000	8,500,000	6,500,000	38,083,929
Reclaimed Water Reuse	F-0141	100,000	100,000	100,000	100,000	100,000	600,000
Sanitary Sewer Sys Ren	M-0750	-	3,000,000	3,000,000	3,500,000	3,500,000	16,500,000
Sewer Assessment Program	M-0154	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
South Gwinnett Wastewater	F-0540	9,900,000	1,000,000	-	-	-	10,900,000
Stabilization	O-0137	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	6,500,000
Utility Relocation Program	F-0841	2,500,000	1,000,000	1,000,000	1,000,000	1,000,000	7,500,000
WRF Rehab Imprvmt Prgm	M-0760	9,000,000	4,200,000	4,200,000	4,200,000	4,200,000	30,200,000
Wastewater Flow Metering	R-0046	100,000	50,000	50,000	1,000,000	100,000	1,400,000
Water and Sewer Master Plan Review	R-0016	20,000	20,000	20,000	400,000	800,000	40,000
Water and Sewer Planning Studies	R-0018	350,000	360,000	371,000	382,000	393,000	405,000
Water Accountability Program	R-0021	300,000	100,000	100,000	100,000	500,000	1,300,000
Water Meter – New Installations	F-0662	-	1,000,000	1,000,000	1,500,000	1,000,000	5,500,000
Water Meter Replacement Program	M-0156	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	6,500,000
Water Production Emergency Generators	E-0050	7,600,000	-	-	-	-	7,600,000
Watershed Protection Implementation	F-0657	4,008,019	6,000,000	6,000,000	6,000,000	6,000,000	34,008,019
Total DWR	99,094,832	99,433,761	115,714,000	115,454,000	117,009,000	119,650,000	666,355,593

Water and Sewer Renewal and Extension/Bond Funds Combined: Revenues and Appropriations FY 2013 – 2018

Appropriations		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
<u>Information Technology</u>								
Business System Application Upgrade	T-0013	55,000	-	80,000	-	80,000	-	215,000
I/T Hardware/Software Upgrd Contingency	T-0001	-	250,000	250,000	250,000	250,000	250,000	1,250,000
Technology Hardware and Software – 2013	T-0159	734,275	-	-	-	-	-	734,275
Total IT		789,275	250,000	330,000	250,000	330,000	250,000	2,199,275
Total W and S, R and E		99,884,107	99,683,761	116,044,000	115,704,000	117,339,000	119,900,000	668,554,868
Funds Carried Forward Adjustment		38,000,000	-	-	-	-	-	38,000,000
Total W and S Funds Appropriations		137,884,107	99,683,761	116,044,000	115,704,000	117,339,000	119,900,000	706,554,868

Capital Special Revenue Funds



Capital Special Revenue Funds

Definitions

Special Revenue Funds are set up to account for the use of funds that are restricted for specific purposes as required by state law or local ordinance.

Budget Basis

Budgets for governmental fund types are adopted on the modified accrual basis with the following exception; changes in fair value of investments are not treated as adjustments to revenue in the annual operating budget.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Fund Definitions

The **2005 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2004 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, funds have been provided to Gwinnett County cities for capital purposes.

The **2009 Special Purpose Local Option Sales Tax Fund** accounts for the proceeds from a four-year, one-cent sales tax approved by voters in 2008 for the purpose of resurfacing, paving, widening, and extending certain roads and bridges; acquisition of greenspace and park land; expansions, renovations, and development of parks and recreation facilities; courthouse addition; construction of libraries; and construction and renovations of fire and police facilities and equipment. In addition, \$123 million is anticipated to be provided to Gwinnett County cities for capital purposes.

Revenue Source Definitions

Special Purpose Local Option Sales Tax Revenues are revenues of a one percent of sales tax collected by the state on behalf of the County for specific capital improvements for a specified time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be used only for capital improvements as specified in the authorized referendum.

Federal and State Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements and their projections are based on project eligibility, established standards and available dollars.

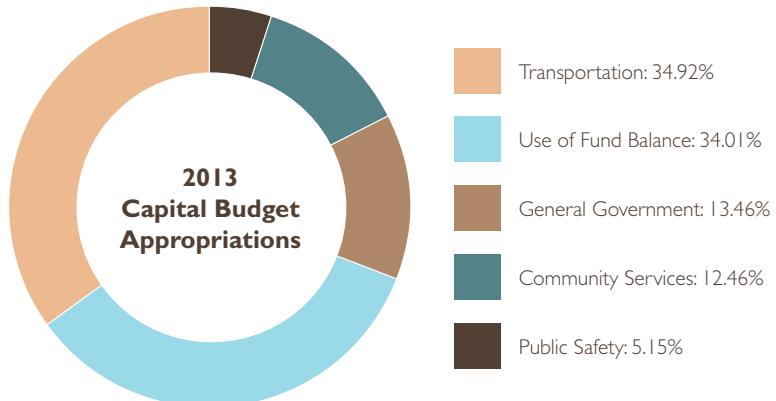
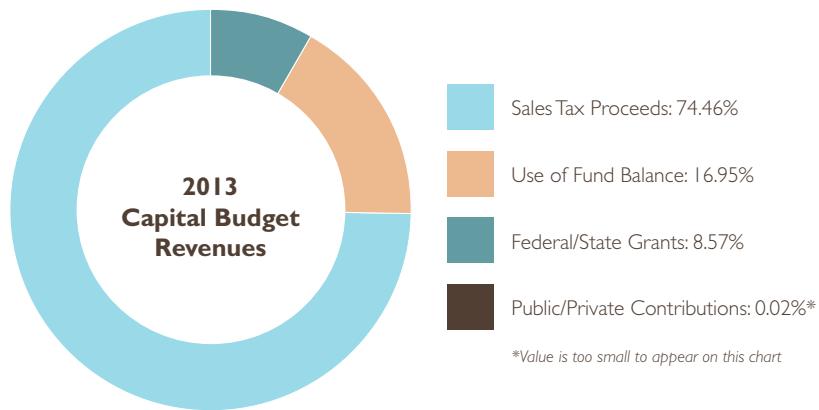
Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on the projected rates of return of invested fund equity.

Other Revenues are funds received from private developers, residents, and other sources that are applied to the cost of various specified projects. These revenues are projected based on known participation.

Capital Special Revenue Funds:

Revenues and Appropriations FY 2013 – 2018

	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Revenues							
Sales Tax Proceeds	147,799,553	34,176,179	-	-	-	-	181,975,732
Federal/State Grants/Contributions	17,000,000	-	-	-	-	-	17,000,000
Public/Private Contributions	34,000	51,000	-	-	-	-	85,000
Total Revenues	164,833,553	34,227,179	-	-	-	-	199,060,732
Use of Fund Balance	(33,868,910)	54,088,455	31,559,993	3,044,000	2,635,000	74,440,861	131,899,399
Funds Carried Forward Adjustment	67,500,000	-	-	-	-	-	67,500,000
Total	198,464,643	88,315,634	31,559,993	3,044,000	2,635,000	74,440,861	398,460,131
Appropriations							
Community Services	24,730,439	37,858,306	8,199,153	1,250,000	-	4,070,088	76,107,986
General Government	26,715,112	5,678,129	-	-	-	70,370,773	102,764,014
Public Safety	10,216,034	3,528,841	9,721,624	1,794,000	2,635,000	-	27,895,499
Transportation	69,303,058	41,250,358	13,639,216	-	-	-	124,192,632
Total Appropriations	130,964,643	88,315,634	31,559,993	3,044,000	2,635,000	74,440,861	330,960,131
Funds Carried Forward Adjustment	67,500,000	-	-	-	-	-	67,500,000
Total	198,464,643	88,315,634	31,559,993	3,044,000	2,635,000	74,440,861	398,460,131



2005 Special Purpose Local Option Sales Tax Fund:

Revenues and Appropriations FY 2013 – 2018

Revenues	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Intergovernmental							
Federal – Capital – Indirect	17,000,000	-	-	-	-	-	17,000,000
Total Revenues	17,000,000	-	-	-	-	-	17,000,000
Use of Fund Balance	10,875,415	-	-	-	-	-	10,875,415
Funds Carried Forward Adjustment	17,500,000	-	-	-	-	-	17,500,000
Total	45,375,415	-	-	-	-	-	45,375,415
Appropriations							
Fire & Emergency Services							
Fire Station 10 Relocation	F-0708	1,738,146	-	-	-	-	1,738,146
Fire Station 31	F-0556	2,796,306	-	-	-	-	2,796,306
Total	4,534,451	-	-	-	-	-	4,534,451
Transportation Program							
Major Roadway Improvements							
Cruse Road (Club Dr-Bethesda Schl Rd)	F-0581	400,000	-	-	-	-	400,000
Five Forks Trickum Rd (Oak-Killian Hill)	F-0549	325,000	-	-	-	-	325,000
Hillcrest Rd/Satellite Blvd Connector	F-0551	100,000	-	-	-	-	100,000
I-85 Collector	F-0253	100,000	-	-	-	-	100,000
SR 20 (PIB-Chattahoochee)	F-0019	17,000,000	-	-	-	-	17,000,000
SR 20 to Collins Hill Connector	F-0710	1,650,000	-	-	-	-	1,650,000
Major Roads Contingency	O-0103	400,000	-	-	-	-	400,000
Total	19,975,000	-	-	-	-	-	19,975,000
Intersection & Traffic Operations							
Dacula Rd at SR 8/US 29	M-0054	100,000	-	-	-	-	100,000
Intersections Contingency	O-0104	450,000	-	-	-	-	450,000
Total	550,000	-	-	-	-	-	550,000
Road Safety & Alignment Improvements							
Centerville-Rosebud Rd (600 ft W Hyns Cir)	M-0573	350,000	-	-	-	-	350,000
Safety and Align. Contingency	O-0106	1,300,000	-	-	-	-	1,300,000
Total	1,650,000	-	-	-	-	-	1,650,000

2005 Special Purpose Local Option Sales Tax Fund:

Revenues and Appropriations FY 2013 – 2018

Revenues		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
<u>Bridge/Culverts/Drainage</u>								
Satellite-Hillcrst Conn at I-85	F-0048	100,000	-	-	-	-	-	100,000
Smithtown-Old Peachtree Connector (I-85)	F-0583	100,000	-	-	-	-	-	100,000
W Liddell-Club Connect at I-85	F-0047	150,000	-	-	-	-	-	150,000
Bridge Contingency	O-0105	200,000	-	-	-	-	-	200,000
Total		550,000	-	-	-	-	-	550,000
<u>School Safety Projects</u>								
Misc. School Safety Proj and Queuing Lanes	F-0614	175,000	-	-	-	-	-	175,000
Total		175,000	-	-	-	-	-	175,000
<u>Sidewalks/Pedestrian Safety/Bikeways</u>								
North Berkeley Lake Rd (Bush to Lkshre)	F-0094	238,464	-	-	-	-	-	238,464
Sidewalk Contingency	O-0109	12,500	-	-	-	-	-	12,500
Total		250,964	-	-	-	-	-	250,964
Residential Speed Control	M-0589	190,000	-	-	-	-	-	190,000
Total – Transportation Program		23,340,964	-	-	-	-	-	23,340,964
Funds Carried Forward Adjustment		17,500,000	-	-	-	-	-	17,500,000
Total Appropriations		45,375,415	-	-	-	-	-	45,375,415

2009 Special Purpose Local Option Sales Tax Fund:

Revenues and Appropriations FY 2013 – 2018

Revenues	2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Taxes							
SPLOST	147,799,554	34,176,179	-	-	-	-	181,975,733
Contributions & Donations							
Contribution – Private Source	33,999	51,000	-	-	-	-	84,999
Miscellaneous							
Total Revenues	147,833,553	34,227,179	-	-	-	-	182,060,732
Use of Fund Balance	(44,744,325)	54,088,455	31,559,993	3,044,000	2,635,000	74,440,861	121,023,984
Funds Carried Forward Adjustment	50,000,000						50,000,000
Total	153,089,228	88,315,634	31,559,993	3,044,000	2,635,000	74,440,861	353,084,716
<hr/>							
Appropriations							
Financial Services							
Revenue/Administration	O-0122	3,912,194	51,000	-	-	-	3,963,194
Fire & Emergency Services							
Ambulance Replacements	E-0066	1,587,660	1,188,005	811,000	794,000	1,635,000	- 6,015,665
Ambulance Service Expansion	E-0067	238,000	638,267	-	-	-	876,267
Fire Apparatus Replacements	E-0065	2,009,474	1,113,969	-	-	-	3,123,443
Fire Program Contingency	O-0120	42,371	-	-	-	-	42,371
Fire Station 10 – Relocation	F-0708	1,215,479	-	-	-	-	1,215,479
Fire Station 32	F-0557	-	-	5,522,014	-	-	5,522,014
Fire Station 33	F-0760	-	-	-	1,000,000	-	1,000,000
Fire Station 34	F-0761	-	-	-	-	1,000,000	- 1,000,000
Total – Fire Services		5,092,984	2,940,241	6,333,014	1,794,000	2,635,000	- 18,795,239
Police Services							
Fleet Equipment – Police	E-0139	588,600	588,600	588,610	-	-	- 1,765,810
Grayson Police Precinct	F-0445	-	-	2,800,000	-	-	2,800,000
Total – Police Services		588,600	588,600	3,388,610	-	-	- 4,565,810
Support Services							
Courthouse Addition	F-0720	-	-	-	-	-	70,370,773 70,370,773
Total – Support Services		-	-	-	-	-	70,370,773 70,370,773
Library Program							
Lilburn Library Relocation	F-0762	3,482,250	717,750	-	-	-	- 4,200,000
Library Relocation	F-0763	-	-	-	-	-	4,070,088 4,070,088
Total – Library Program		3,482,250	717,750	-	-	-	- 4,070,088 8,270,088

2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2013 – 2018

Revenues		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
<u>Parks & Recreation Program</u>								
George Pierce Park Expansion	F-0737	-	1,500,000	-	-	-	-	1,500,000
Greenways Acquisition	F-0722	-	1,500,000	-	-	-	-	1,500,000
Greenways Development	F-0487	2,600,000	-	-	-	-	-	2,600,000
Gwinnett Environmental and Heritage Center	F-0498	500,000	-	-	-	-	-	500,000
Improvements and Betterments Program	M-0661	1,869,720	1,500,000	1,500,000	1,250,000	-	-	6,119,720
In-House Program Administration	O-0119	450,000	449,850	225,000	-	-	-	1,124,850
Issac Adair House	F-0751	1,258,065	-	-	-	-	-	1,258,065
J. B. Williams Park	F-0728	400,000	3,700,000	600,000	-	-	-	4,700,000
Lanier Park	F-0727	1,000,000	9,683,539	-	-	-	-	10,683,539
Little Mulberry Park	F-0729	1,750,000	-	-	-	-	-	1,750,000
McDaniel Farm Park	F-0730	-	1,462,167	537,833	-	-	-	2,000,000
Open Space Parks Master Plans	F-0723	-	55,000	55,000	-	-	-	110,000
Park Land/Open Space Acquisition	F-0576	10,350,405	9,700,000	3,031,320	-	-	-	23,081,725
Park Program Contingency	O-0098	-	55,000	-	-	-	-	55,000
Rock Springs Park Expansion	F-0736	420,000	3,480,000	-	-	-	-	3,900,000
South Gwinnett Park	F-0732	650,000	4,000,000	1,250,000	-	-	-	5,900,000
Tribble Mill Park	F-0731	-	-	1,000,000	-	-	-	1,000,000
Unstructured Parks Sites Master Plans	F-0724	-	55,000	-	-	-	-	55,000
Total – Parks & Recreation		21,248,190	37,140,556	8,199,153	1,250,000	-	-	67,837,899
<u>Transportation Program</u>								
<u>Major Roadway Improvements</u>								
Evermore CID (various locations)	F-0831	900,127	400,000	-	-	-	-	1,300,127
Five Forks Trickum Rd (Oak-Killian Hill)	F-0549	1,343,750	1,281,250	1,337,500	-	-	-	3,962,500
Liburn Main Street Relocation	F-0861	400,000	-	-	-	-	-	400,000
Pleasant Hill Rd (Buford Hwy-Hwl Ferry)	F-0830	2,900,000	-	-	-	-	-	2,900,000
Right of Way Reserve for Major Rds	O-0125	138,535	-	-	-	-	-	138,535
SRI 20 (Satellite Blvd to Chattahoochee)	F-0827	300,000	1,000,000	-	-	-	-	1,300,000
SRI 24 (Pine Rd-Mill Creek HS)	F-0835	525,006	-	-	-	-	-	525,006
Total		6,507,418	2,681,250	1,337,500	-	-	-	10,526,168
<u>Intersection & Traffic Operations</u>								
ATMS/ITS (various locations)	M-0685	1,750,000	3,500,000	2,920,965	-	-	-	8,170,965
Buford Dr/SR20 at Satellite Blvd	M-0682	250,000	-	-	-	-	-	250,000
Cruse Rd at Club Dr/Herrington Rd	M-0680	273,750	500,000	-	-	-	-	773,750
Dacula Rd at SR8/US29	M-0054	-	240,625	-	-	-	-	240,625
Five Forks Trickum Rd at RRP/Oak Rd	M-0669	267,500	406,250	-	-	-	-	673,750
Graves Rd at McDonough Dr	M-0683	673,750	-	-	-	-	-	673,750
Intersection Queing Lanes Contingency	M-0686	150,000	150,000	157,316	-	-	-	457,316
Jimmy Carter Blvd at I-85	M-0670	-	962,500	-	-	-	-	962,500
Pleasant Hill Rd at Howell Ferry	M-0677	325,000	-	-	-	-	-	325,000
Pleasant Hill Rd at I-85	M-0674	-	962,500	-	-	-	-	962,500
Rosebud Rd at Temple Johnson Rd	M-0665	400,000	-	-	-	-	-	400,000
SR316 at Harbins Rd/Alcovy Rd	M-0679	250,000	-	-	-	-	-	250,000
Sugarloaf Pkwy at Five Forks Trickum	M-0678	810,625	200,000	-	-	-	-	1,010,625
Intersection/Traffic Signals-Contingency	O-0104	100,000	289,250	-	-	-	-	389,250
Total		5,250,625	7,211,125	3,078,281	-	-	-	15,540,031

2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2013 – 2018

Appropriations		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
Road Safety & Alignment Improvements								
Bennett Rd (Web Gin House Rd-SR84)	M-0695	192,500	673,750	-	-	-	-	866,250
Braselton Hwy/SR 124 (at Hog Mtn Rd)	M-0696	124,375	505,312	-	-	-	-	629,687
Fence Rd (at Hebron Church Rd)	M-0697	77,000	269,500	-	-	-	-	346,500
Five Forks Trickum (at Chesapeake Dr)	M-0687	200,000	-	-	-	-	-	200,000
Grayson New Hope Rd (near Meyers Dr)	M-0698	173,250	606,375	-	-	-	-	779,625
Grayson Pkwy/SR 84 (at Pinehurst Rd)	M-0688	150,000	-	-	-	-	-	150,000
Grayson Pkwy/SR84 (at Ridgedale Dr)	M-0699	192,500	673,750	-	-	-	-	866,250
Hamilton Mill Rd (at Puckett's Mill Rd)	M-0690	717,284	-	-	-	-	-	717,284
Hurricane Shoals Rd (SR120 to SR20)	M-0689	300,000	-	-	-	-	-	300,000
Old Norcross Rd (at Ingram Rd)	M-0702	192,500	673,750	-	-	-	-	866,250
Old Peachtree Rd (at Cedar Dr)	M-0691	350,000	-	-	-	-	-	350,000
Simonton Rd (at McCart Rd)	M-0701	536,000	-	-	-	-	-	536,000
Road Safety and Align Contingency	O-0106	49,000	253,028	-	-	-	-	302,028
Total		3,254,409	3,655,465	-	-	-	-	6,909,874
Bridge/Culverts/Drainage								
Cruse Rd (Sweetwater Creek)	F-0786	240,000	-	-	-	-	-	240,000
Garner Rd (Garner Creek)	F-0787	907,250	700,000	-	-	-	-	1,607,250
Gravel Springs Rd/SR324 (I-85 Interchange)	F-0782	462,500	462,500	-	-	-	-	925,000
Jimmy Carter Blvd (I-85 Interchange)	F-0780	2,500,000	1,000,000	-	-	-	-	3,500,000
McGinnis Ferry Rd (I-85 Interchange)	F-0783	462,500	462,500	-	-	-	-	925,000
Old Fountain Rd (Alcovy River)	F-0778	326,250	482,250	1,000,000	-	-	-	1,808,500
Pleasant Hill Rd (Chattahoochee Rvr)	F-0785	173,355	225,546	-	-	-	-	398,901
Pleasant Hill Rd (I-85 Interchange)	F-0781	2,100,000	-	-	-	-	-	2,100,000
Rehabilitation of Existing Bridges	F-0779	231,000	200,000	200,000	-	-	-	631,000
Rogers Bridge Trail Bridge	F-0345	58,250	336,875	-	-	-	-	395,125
Satellite-Hillcrest Connect at I-85	F-0048	112,500	1,162,141	-	-	-	-	1,274,641
Smithtown-Old Peachtree Connector (I-85)	F-0583	300,274	-	-	-	-	-	300,274
Sugarloaf Pkwy at University Pkwy/SR316	F-0784	300,000	-	-	-	-	-	300,000
W Liddell Rd-Club Connect at I-85	F-0047	212,500	1,200,000	-	-	-	-	1,412,500
2005/2009 SPLOST Bridge Contingency	O-0105	100,000	622,716	-	-	-	-	722,716
Total		8,486,379	6,854,528	1,200,000	-	-	-	16,540,907
School Safety Projects								
2012-2014 New School Openings (various)	F-0777	643,750	1,021,875	800,000	-	-	-	2,465,625
Crooked Creek Rd (Peachtree Tree ES)	F-0772	636,000	-	-	-	-	-	636,000
Dacula Rd at Broad St (Dacula Cluster)	F-0767	412,500	400,000	-	-	-	-	812,500
Killian Hill Rd (Trickum MS)	F-0773	96,562	-	-	-	-	-	96,562
Queing Lanes at Existing Schools (various)	F-0740	919,047	643,084	500,000	-	-	-	2,062,131
Sidewalks at Existing Schools (various)	F-0739	111,712	161,712	-	-	-	-	273,424
Simonton Rd (Simonton ES)	F-0771	546,562	-	-	-	-	-	546,562
Street Lighting at Schools (various)	F-0741	122,500	372,500	200,000	-	-	-	695,000
Traffic Signals at Schools (various)	F-0742	47,500	172,500	150,000	-	-	-	370,000
Total		3,536,133	2,771,671	1,650,000	-	-	-	7,957,804

2009 Special Purpose Local Option Sales Tax Fund: Revenues and Appropriations FY 2013 – 2018

Appropriations		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
<u>Sidewalks/Pedestrian Safety/Bikeways</u>								
Beaver Run Rd (I-85 to Satellite Blvd)	F-0806	-	848,925	-	-	-	-	848,925
Bethany Church Rd (US78/Overland Trl)	F-0600	227,391	-	-	-	-	-	227,391
Bethesda Sch/Cruise Rd (exist-Swtr Pk)	F-0796	287,225	500,000	-	-	-	-	787,225
Boggs Rd (Autum Village Apts-Old Norc Rd)	F-0807	-	179,970	-	-	-	-	179,970
Buford Hwy (Gravitt Trl to Simpson Cir)	F-0803	42,500	673,750	-	-	-	-	716,250
Club Drive (Club Dr Pk-Pleasant Hill Rd)	F-0793	200,000	-	-	-	-	-	200,000
Davenport Rd/Hill Dr (S Hwll-McDaniel Pk)	F-0800	276,344	-	-	-	-	-	276,344
East Park Pl Blvd (Rockbridge-US78)	F-0811	105,394	368,878	-	-	-	-	474,272
Graves Rd (Old Mill Ln-Graves Ln)	F-0812	119,109	416,883	-	-	-	-	535,992
Hamilton Mill Rd (Ridge Rd-Sardis Ch)	F-0813	786,695	-	-	-	-	-	786,695
Harbins Rd (Singleton Rd-Pirkle Rd)	F-0814	73,631	257,709	-	-	-	-	331,340
Harbins Rd (Williams Rd-US29)	F-0815	-	297,559	-	-	-	-	297,559
Hog Mtn Rd (exist to Little Mulberry Park)	F-0818	140,765	492,680	-	-	-	-	633,445
Hurican Shoals Rd (SR120-Hillcrest Grn)	F-0797	454,781	-	-	-	-	-	454,781
Ivy Creek Trail on New Alignment	F-0110	300,000	250,000	-	-	-	-	550,000
Jim Moore Rd (existing to Greenside Ct)	F-0798	70,744	-	-	-	-	-	70,744
Killian Hill Rd (US78-Longhorn Rest)	F-0816	37,538	131,381	-	-	-	-	168,919
Lenora Church Rd (Briscoe-Lenora Parks)	F-0817	247,322	319,642	-	-	-	-	566,964
Multi-Use Path Upgrades	F-0789	100,000	402,083	-	-	-	-	502,083
N Berkeley Lake Rd (PIB to Bush Rd)	F-0819	350,000	-	-	-	-	-	350,000
North Rd (Pharrs Rd-Wisteria Drive)	F-0820	225,225	788,288	-	-	-	-	1,013,513
Old Ncross Tucker(SN Tucker to cty line)	F-0804	100,000	-	-	-	-	-	100,000
Peachtree Ind Blvd (P'tree Crns Cir-JCB)	F-0821	27,772	547,202	-	-	-	-	574,974
Rehabilitation/Revitalization Sidewalks	F-0788	829,248	400,000	-	-	-	-	1,229,248
Rockbridge Rd (FFT-E Park Pl Blvd)	F-0822	207,900	727,650	-	-	-	-	935,550
SR120 (L'vile Suv-exist to Riverside Pkw)	F-0810	173,250	606,375	-	-	-	-	779,625
Street Lighting for Sidewalks	F-0790	100,000	265,625	200,000	-	-	-	565,625
Suwancee Dam Rd (PIB to Buford Hwy)	F-0801	560,897	-	-	-	-	-	560,897
Unallocated Sidewalks	F-0791	-	1,000,000	925,000	-	-	-	1,925,000
Walton Court (US78 to end)	F-0825	37,538	131,381	-	-	-	-	168,919
Westbrook Drive (existing to US23)	F-0826	46,922	164,226	-	-	-	-	211,148
Western Gwinnett Bikeway (Pl Hill-Rogers Brdg)	F-0341	38,000	-	-	-	-	-	38,000
Sidewalks Contingency	O-0109	227,134	687,500	-	-	-	-	914,634
Total		6,393,325	10,457,707	1,125,000	-	-	-	17,976,032
<u>Capital Rehabilitation & Resurfacing</u>								
Rehab/Resurfacing	M-0663	8,188,880	3,596,309	-	-	-	-	11,785,189
Total	-	8,188,880	3,596,309	-	-	-	-	11,785,189
I-85 Corridor Alternative Analysis Study	R-0100	-	-	-	-	-	-	-
Program Management	O-0129	2,443,100	3,304,380	5,000,000	-	-	-	10,747,480
Residential Speed Control	M-0706	23,435	248,435	248,435	-	-	-	520,305
Road Program Contingency	O-0114	175,000	-	-	-	-	-	175,000
Transportation Planning	O-0127	1,703,390	400,000	-	-	-	-	2,103,390
Unpaved Roads Contingency	O-0126	-	69,489	-	-	-	-	69,489
Total – Transportation Program		45,962,094	41,250,359	13,639,216	-	-	-	100,851,669

2009 Special Purpose Local Option Sales Tax Fund:

Revenues and Appropriations FY 2013 – 2018

Appropriations		2013 Budget	2014	2015	2016	2017	2018	Total 2013-2018
<u>Cities Share Allocation</u>								
Cities Share	O-0121	22,802,916	5,627,128	-	-	-	-	28,430,044
Total		22,802,916	5,627,128	-	-	-	-	28,430,044
Funds Carried Forward Adjustment								
Funds Carried Forward Adjustment	O-0138	50,000,000	-	-	-	-	-	50,000,000
Total Appropriations		153,089,228	88,315,634	31,559,993	3,044,000	2,635,000	74,440,861	353,084,716



• capital program

This section includes a description of the major capital achievements of fiscal year 2012 and the programs that make up the 2013 – 2018 Capital Improvement Program. Included are program descriptions, the impact on County operations, and a listing of the projects that make up each program.

Community Services: Capital Improvement Programs

The Community Services Program is made up of projects that help provide a comprehensive and coordinated system of community, health, and recreational services to Gwinnett County residents. Projects in this program include the construction of and/or renovations to senior centers, community centers, and parks and recreational facilities. Parks and recreation projects involve providing quality parks and recreational facilities such as passive and active parkland, sports fields, tennis complexes, aquatic centers, multi-use trails, and other recreational needs.

2012 Capital Achievements

Capital projects completed in 2012 included the Rhodes Jordan Park renovation project, the Yellow River Post Office Historic Site, Bryson Park, Vines Park renovation, athletic fields' conversion to artificial turf, multi-use fields at George Pierce Park and Bay Creek Park, and the acquisition of the Fort Daniel historic site.

The major renovation of Rhodes Jordan Park in Lawrenceville included these major park features: the completion of a one-mile, paved multi-purpose trail and boardwalk around the perimeter of the existing lake, three new picnic pavilions, a new restroom building, and associated parking, a new soccer complex, outdoor basketball and horseshoe courts, a re-aligned park drive for improved vehicular and pedestrian safety, a new pump system to use lake water for irrigation of the athletic fields, and a stream restoration project.

The Yellow River Post Office Historic Site improvements included the addition of historical interpretative signage for self-guided tours, construction of a restroom building, the addition of walkways and parking spaces for buses and cars, landscaping, and other park amenities. The site is listed on the National Register of Historic Places and includes a post office building and slave quarters, both built in the 1840s.

Bryson Park is a new 79-acre community park located in Lilburn. It features two lighted soccer fields, a multi-use field for football, lacrosse, and soccer, a lighted walking track, a half-mile paved trail, basketball and volleyball courts, and a picnic pavilion and playground area.

The Vines Park renovation work included replacement of the trail and walkway around the lake, the removal of old wooden structures that existed on the original residential property, the replacement of the old pavilion, the addition of a new lake overlook and bridge, landscaping, and other safety improvements.

New artificial turf and multi-use athletic fields were constructed at Bay Creek Park and George Pierce Park. The multi-use fields are designed for use by football, lacrosse, and soccer play.

The 2012 capital program also included the acquisition of the 4.32-acre Fort Daniel historic site.

Other achievements included: various renovations to the aquatic facilities at Bethesda Park, the Mountain Park Aquatic Center, the outdoor leisure pool at West Gwinnett Aquatic Center; the completion of multi-use athletic fields at Harbins Park and Rabbit Hill Park (total completion of both parks planned for 2013); and the relocation of historic structures (Lee Barn and Chesser-Williams House) to the Gwinnett Environmental and Heritage Center.



2013 – 2018 Capital Improvement Plan

The 2013 capital budget and the 2014 – 2018 plan for the Community Services Capital Improvement Program totals \$83.8 million. The plan consists of completion of the remaining projects approved in the 2005 SPLOST program, as well as projects in the 2009 SPLOST program, which was approved by the voters in 2008. This includes the development of Harbins Park, Rabbit Hill Park and JB Williams Park, as well as renovations and improvements to Freeman's Mill Park, Lions Club Park, Little Mulberry Park, Rock Springs Park, South Gwinnett Park, the Ivy Creek Greenway, and others.

There has been \$27.2 million identified for park land and greenway acquisition and development. Other projects outside of the SPLOST program include renovations and upgrades to existing parks and recreation facilities such as tennis and multi-purpose court resurfacing, playground additions, pool renovations, and equipment replacements.



Community Services Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
Community Service Facilities							
AAA Stadium		(333,945)					(333,945)
Gwinnett County Environmental and Heritage Center		500,000					500,000
Subtotal	166,055						166,055
Libraries							
Library Branch Relocation						4,070,088	4,070,088
Lilburn Library Relocation	3,482,250	717,750					4,200,000
Subtotal	3,482,250	717,750				4,070,088	8,270,088
Parks and Recreation							
Dacula Park Concession/Restroom Building	250,000						250,000
Emergency Capital Repairs	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Female Seminary	93,680						93,680
Field Utility and Landscaping	230,500	150,000	150,000	150,000	150,000	150,000	980,500
Fleet Equipment – Community Services	365,150	204,123	268,139	191,456	200,419	1,010,912	2,240,199
George Pierce Park (Gym Expansion)		1,500,000					1,500,000
Greenways Acquisition		1,500,000					1,500,000
Greenways Development – Pilot	2,600,000						2,600,000
Gwinnett Historical Courthouse	45,000		116,000				161,000
In-House Program Admin – 2009 SPLOST	450,000	449,850	225,000				1,124,850
Isaac Adair House	1,258,065						1,258,065
J.B. Williams Park	400,000	3,700,000	600,000				4,700,000
Lanier Park	1,000,000	9,683,539					10,683,539
Little Mulberry Park	1,750,000						1,750,000
Maintenance/Renovations	522,000	555,000	460,000	460,000	460,000	460,000	2,917,000
McDaniel Farm Park		1,462,167	537,833				2,000,000
Open Space Parks Master Plans		55,000	55,000				110,000
Park Land/Open Space Acquisition	10,350,403	9,700,000	3,031,320				23,081,723
Park Program Contingency		55,000					55,000
Playground Maintenance and Renovation	30,000	40,000	40,000	40,000	40,000		190,000
Pool Renovations	140,000	80,000	80,000	80,000	80,000	80,000	540,000
Recreation Set Aside Repairs		5,000	5,000	5,000	5,000	5,000	25,000
Renovations and Improvements Program	1,869,720	1,500,000	1,500,000	1,250,000			6,119,720
Resurfacing and Paving	100,000	55,000	55,000	55,000	55,000	55,000	375,000
Rock Springs Park (Soccer Expansion)	420,000	3,480,000					3,900,000
South Gwinnett Park	650,000	4,000,000	1,250,000				5,900,000
Tribble Mill Park			1,000,000				1,000,000
Unstructured Park Sites Master Plans		55,000					55,000
Subtotal	22,574,518	38,279,679	9,423,292	2,281,456	1,040,419	1,810,912	75,410,276
Total	26,222,823	38,997,429	9,423,292	2,281,456	1,040,419	5,881,000	83,846,419



General Government: Capital Improvement Programs

The General Government Capital Program is a diverse group of projects that will enhance and/or improve general government services such as information technology, courts, and tax collection. In other words, the general government program includes all projects other than those related to community services, public safety, public utilities, and transportation.

Computer and computer systems projects involve upgrading and enhancing the technology infrastructure to support the County's information needs. Projects in this category include acquisition of new and replacement of obsolete personal computers, peripheral equipment, and software applications, as well as upgrades to the mainframe, networking, and communications infrastructure. Also included are various business applications and systems.

Other project categories are:

- The General Government Facilities category consists of projects related to the construction of new and/or improvements to existing County facilities
- Miscellaneous projects including studies and budgeted capital contingencies

2012 Capital Achievements – Support Services

The County completed implementation of the HVAC and electrical retrofits associated with the implementation of the Energy Efficiency Conservation Block Grant (EECBG) received from the federal government. These projects were executed to improve energy efficiency in 41 County-owned buildings. Work elements included numerous lighting fixture retrofits; installation of lighting occupancy sensors; installation of new and more efficient HVAC equipment and enhancements to existing equipment; and retro-commissioning of the HVAC central plant at the Gwinnett Justice and Administration Center. All of these improvements have paved the way for more efficient operations of County facilities and reduced energy consumption. In addition, the County used these grant funds to purchase and install EnergyCap, an energy management software system which will enable the County for the first time to perform ongoing and comprehensive measurement and analysis of its energy use and associate costs. When fully operational, this system will help the County determine new opportunities for physical and operational changes to further improve the efficiency of building operations.

In 2012 the County completed the comprehensive renovation of the Five Forks Branch Library. This project included the replacement and upgrade of mechanical, plumbing, and electrical equipment that had reached its life expectancy. This new equipment will improve the operational efficiency and comfort of the facility. In addition, the interior layout of the building was modified to let in more natural light, make stacks and other library features more visible and accessible, and improve sight lines for providing oversight and security. To complement these changes, almost all of the library's interior finishes were updated and brightened. Finally, new equipment was installed that will improve service delivery and enhance the customer's library experience. This project was funded from the voter-approved Special Local Option Sales Tax Program (SPLOST).

The design for the Lilburn Branch Library/City Hall project also continued in 2012. This project is a unique joint venture between the County and the City of Lilburn that will result in a 47,000 square foot facility that will relocate the Lilburn Branch Library and the Lilburn City Hall to a new building with modern efficiencies and a strong civic presence. Design development of this facility has been completed and construction documents will be prepared for bidding in 2013. The County's SPLOST program provided resources to fund these improvements.

Several projects affecting public safety were priorities in 2012. The Tactical Shoot House, a new training resource, was completed at the Police Training Center early in the year. On a larger scale, the interior renovation of the Police Headquarters building continued throughout the year and was completed this fall. This project, which took advantage of opportunities created by the relocation of functions to the Police Annex and 911 Center, involved the comprehensive reconfiguration and renovation of all elements of the headquarters. The project provided new layouts to better support the present organization of the department, upgraded all finishes, and improved building systems. Work will continue in 2013 to replace the facility's roofs and upgrade the HVAC system. Another project in support of public safety was the replacement of all the uninterrupted power supply (UPS) units supporting the County's 800 MHz radio system towers. This technical improvement better insures the reliability of the County's communications system.

Work in 2012 also included projects associated with Fire and Emergency Services. Design was completed on a new Fire Equipment Maintenance Building. This facility will be constructed next to the Fire Apparatus Storage Building on Swanson Drive. The facility will provide space for testing and maintaining a variety of firefighting and emergency rescue equipment. The project was bid at the end of 2012 and will be constructed in 2013. On a larger scale, design work began on the redevelopment and upgrade of the County's Fire Training Academy. The purpose of this project is to enlarge and upgrade the facility so that it can provide quality training for new recruits and provide expanded and ongoing staff training to comply with the National Standards for Fire Services. The project is being developed in two phases. The first work element involves the construction of a new driving training course. Design of this phase is completed, and it will be bid for construction early in 2013. The second and larger phase of the project includes the development of a new classroom/training building, a new apparatus storage facility, and a new outdoor training area. The programming for these elements of the facility has been completed, and design will begin in 2013.

Another significant project that broke ground in 2012 was Phase 2 of the Gwinnett County Senior Services Center. This project features a 12,000 square foot addition to the existing building. The addition will contain a new kitchen and other features to support Senior Services food service programs. The project will complete the consolidation of Senior Services administrative, casework, and food service functions in a single, modern, LEED-certified facility. Funding for this project is coming from a grant under the U.S. Department of Housing and Urban Development's Community Block Grant Program.

In 2012, there were also upgrades involving the County's fuel sites. The two major projects, both nearing completion at the end of the year, were the installation of Diesel Exhaust Fluid (DEF) dispensers at four fuel sites (Swanson, Seaboard, Scenic Highway, and Snellville) and the installation of a new video over internet protocol camera system at the fuel sites.

The County also continued an increased emphasis on implementation of general Capital Maintenance projects in 2012. Among the major projects completed were the following:

- Replacement of two aging x-ray machine security stations in the Gwinnett Justice and Administration Center
- Replacement of the plumbing system booster pump in the Gwinnett Justice and Administration Center
- Completion of the second phase of the plumbing fixture retrofit project in the Gwinnett Justice and Administration Center so that all 216 fixtures in the building have been replaced with low flow units
- Replacement of aging and deteriorated laundry and kitchen equipment at the Comprehensive Corrections Complex





- Replacement of the battery systems on the UPS units at the Gwinnett Justice and Administration Center, and installation of a UPS and new HVAC unit to better support the same facility's central security control room
- Patching, resealing, and restriping of parking lots at nine facilities
- Replacement of the entrance gates on the parking deck at the Gwinnett Justice and Administration Center
- Replacement of carpet at the Buford/Sugar Hill Branch Library
- Replacement of the shingle roof on the Lawrenceville Branch Library and Headquarters
- Repainting of the airport control tower and the Airport Administrative Offices
- Installation of a new heating system on the Transportation District 2 Maintenance Barn
- Replacement of primary HVAC units at the Buford and Duluth Branch Libraries
- Installation of new HVAC controls systems at the Collins Hill and Lawrenceville Branch Libraries
- Installation of UV lighting on air handling units at the Gwinnett Justice and Administration Center to improve performance and comfort/health within the facility
- Implementation of an upgrade to improve safety and operations at the cooling tower serving the Gwinnett Justice and Administration Center
- Various projects to upgrade or supplement cooling capacity or air distribution at the Courts Annex, Transportation Central Maintenance Facility, and the Central Services Center
- Comprehensive overhaul of all three chillers serving the HVAC system at the Gwinnett Justice and Administrative Center
- Completion of Phases 3, 4 and 5 in the six-year plan to replace all of the HVAC system controls at the Gwinnett Justice and Administrative Center which controls systems upgrade is enhancing the County's ability to manage the building more efficiently and with better comfort for its occupants and visitors
- Replacement of fire alarm system at Gwinnett County Historic Courthouse
- Replacement of HVAC units at the Female Seminary
- Replacement of HVAC units on numerous parks' concession/restroom buildings
- Refurbishment of two roof top HVAC air handling units for the Gwinnett Historic Courthouse

2012 Capital Achievements – Information Systems

The following are activities and accomplishments of the Department of Information Technology Services in 2012:

- Enhanced the County's external website to provide residents and constituents with enhancements to online information and services
- Continued expansion and enhancements to the County's Intranet site to help foster expanded collaboration through the use of the GCWorkplace portal
- Implemented enhancements to the County's Internet site to help foster expanded collaboration and transparency with the "Where Your Property Taxes Go" and the Citizens Self-Service sites
- Implemented an Electronic Citation system that will create efficiencies for our Public Safety agencies, enabling them to provide more efficient and cost-effective service
- Implemented a records management system for the Recorder's Court, which will enable them to provide more efficient and cost-effective service

- Continued focus on reducing the per unit costs of cellular service through rate plan and device optimization
- Implemented infrastructure upgrades designed to improve network performance and optimize our voice and data network capacity and performance
- Implemented new, more efficient hardware infrastructure for SAP system
- Instituted a Project Management Office, which is focused on ensuring that IT is providing project management services and oversight for all key technology initiatives in alignment with the needs of individual agencies as well as the overall enterprise

2013 – 2018 Capital Improvement Plan

The 2013 capital budget and the 2014 – 2018 plan for the General Government and Computer Capital Improvement Program totals \$253.9 million.

2013 – 2018 Capital Improvement Plan – Support Services

Projects currently under design or construction, or that are scheduled to start in 2013, include the following:

- As noted previously, design of the Lilburn Branch Library/City Hall will continue in 2013, and the project will bid for construction later in the year.
- After the completion of the Five Forks Branch Library Renovation, the County intends to renovate and expand the Norcross Branch Library. This project is expected to start design in early 2013.
- The Fire Equipment Maintenance Building will be constructed in 2013. The new driving course for the Fire Training Academy also will be constructed during the year, and design and construction documents for the second phase of the Training Academy, inclusive of the new classroom building, will be completed in 2013.
- Construction of Phase 2 of the Gwinnett County Senior Services Center will be ongoing during the year, and the expanded facility should be completed by December 2013.
- The County will conduct a programming study and feasibility analysis for the development of a facility to house a new and expanded morgue consolidated with space for the Medical Examiner's Office. The study will determine the optimal size and configuration for the facility, evaluate site possibilities, and provide a cost estimate for all elements of the facility's design and construction. This project is driven by the growing awareness of the present morgue's physical inadequacy and the opportunity for creating operational efficiencies in combining the morgue with the Medical Examiner's Office in a single facility.
- The County enhanced the use of the security cameras and video capability at various County facilities.

2013 will again feature a major focus on general Capital Maintenance projects. Some of these scheduled projects are ones that began at the end of 2012, while others are newly programmed for the year. Projects to be completed or implemented in 2013 include:

- Replacement of the boiler based water heating system at the Comprehensive Corrections Complex
- Implementation of electrical load tests and electrical panel inspections and repairs on more than 30 County facilities
- Plumbing fixture retrofits (installation of low flow units) on 23 County facilities
- Replacement of automatic sliding entrance doors on six library branches
- Replacement of the fire alarm system on the Gwinnett Justice and Administration Center





- Landscaping upgrades at the One Justice Square building and the Courts Annex
- Repainting and refurbishment of exterior woods and metals, replacement of event room carpet, and upgrading of restrooms at Gwinnett Historic Courthouse
- Repair and repainting of exterior woodwork and restoration/resealing of brick on Female Seminary
- Replacement of the roof on the Buford Branch Library
- Rehabilitation of the parking deck at the Gwinnett Justice and Administration Center
- First phase in the replacement of the paver walkway system in front of GJAC
- Replacement of the dining room flooring in the cafeteria at the Gwinnett Justice and Administration Center
- Replacement of fire and security systems at Buford Human Services Center, Government Annex, Norcross Human Services Center, and Airport Control Tower
- Replacement of the cooling tower at Police East Precinct
- Replacement of HVAC units at Fire Stations 2, 3, 16 and 17
- Replacement of HVAC units on the Airport Control Tower
- Final phase in replacement of HVAC system controls at the Gwinnett Justice and Administration Center (phase will include new controls on all of the air distribution boxes throughout the facility)
- First phases of a 10-year plan to replace all air distribution boxes on the HVAC system at the Gwinnett Justice and Administration Center
- Replacement of HVAC distribution system on the first three floors of the Government Annex. A portion of this work already is underway. Total replacement of the system will be a three- to four-year project
- Replacement of controls on HVAC systems at Lucky Shoals Community Center and Rhodes Jordan Community Center

2013 – 2018 Capital Improvement Plan – Information Systems

Several of the major projects currently underway include:

- Installation of GC Workplace enhancements to leverage the SharePoint environment to enhance departmental and enterprise-wide collaboration, streamline business processes, and reduce/eliminate paper processes
- Enhancement of the Internet site redesign and the County's Internet web presence to provide enhanced functional and create efficiencies for the County as well as our residents and constituents
- Continuation of the Criminal Justice Information System upgrade to provide Gwinnett County with an enterprise-wide, integrated criminal justice system
- Replacement of the Jail Management System because the current system is obsolete and does not include the functionality required to remain current with new regulations concerning the management and supervision of inmate information and current status
- Implementation of the electronic citation system, which enables officers to issue citations directly into a computer system and replaces the current paper-based processes
- Continuation of the expansion of the enterprise class technical infrastructure as required to provide seamless and reliable computing resources
- Enhancement of the use of the security cameras and video capability at various County facilities such as fuel sites and public parks
- Continuation of the expansion and enhancement of the current Internet and Intranet sites to enable mobile accessibility to key County business services and information

General Government Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
Cities Share of SPLOST							
2009 SPLOST Cities Share	22,802,917	5,627,129					28,430,046
Subtotal	22,802,917	5,627,129					28,430,046
Computers and Computer Systems							
Accuvote Touch Screen Voting		400,000		400,000		400,000	1,200,000
Business System Application Upgrades		762,352	100,000				862,352
Community Sector Plan Development	125,000	125,000	125,000	35,002			410,002
Courts Business Applications Upgrades							-
Criminal Justice Information System		1,000,000	1,600,000				2,600,000
ECM Upgrade/Replacement	806,100	247,720					1,053,820
Enterprise Asset Management System		450,000					450,000
Enterprise Billing System		250,000	250,000	250,000			750,000
Enterprise Solution Enhancements	1,250,000	3,554,000	300,000				5,104,000
ERP Growth	(2,831)						(2,831)
ERP TECHNICAL IMPRVMTS	92,200	912,678					1,004,878
Field Communication Equipment	48,000	96,000	72,000	6,973,500			7,189,500
GIS Growth	(89,740)						(89,740)
Internet Portal Expansion	347,560	341,652	50,000	115,000	50,000	15,000	919,212
IT Hardware/Software Contingency	(392,000)	2,507,475	2,507,475	2,507,475	2,507,475	2,507,475	12,145,375
Land Management and Inspection System	(24,995)						(24,995)
Networking and Communications – 2013	1,785,000						1,785,000
SAP Upgrades	380,000						380,000
SharePoint Expansion		255,800	300,000				555,800
Technology Hardware and Software – 2013	679,765	256,425					936,190
Voice Technology Replacement/Upgrade		1,000,000					1,000,000
Warrant Tracking Module Replacement		151,044					151,044
Subtotal	5,004,059	12,310,146	5,304,475	10,280,977	2,557,475	2,922,475	38,379,607
Contingencies and Miscellaneous Projects							
2009 SPLOST Revenue Administration	3,912,194	51,000					3,963,194
General Tax Contingency	1,068,137	1,173,608	1,468,445	2,018,433	2,062,115		7,790,738
GIS Strategic Plan 2013 – 2017		235,000					235,000
P.E.G. Cable Access	44,000	44,000	44,000				132,000
Recreation Tax Contingency	(711,730)						(711,730)
Subtotal	4,312,601	1,503,608	1,512,445	2,018,433	2,062,115		11,409,202
General Government Facilities							
Capital HVAC Replacement	1,445,375	1,230,500	594,515	360,330	369,690	482,610	4,483,020
Countywide Security Camera Systems		664,653					664,653
Courthouse Addition							70,370,773
Facilities Repairs/Enhancement/Upgrades	1,994,870	3,527,225	2,892,000	572,400	382,600	531,400	9,900,495
Fleet Equipment – BOC/County Administration		59,963					59,963
Fleet Equipment – Contingency	(332,341)						(332,341)

General Government Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
Fleet Equipment – District Attorney	143,000	72,251	67,779	30,030	30,030	64,451	407,541
Fleet Equipment – Financial Services		168,489	96,486				264,975
Fleet Equipment – Information Technology		44,623	38,168	19,119			101,910
Fleet Equipment – Juvenile Court		198,827					198,827
Fleet Equipment – Planning and Development		403,936	26,465				430,401
Fleet Equipment – Solicitor		82,878			39,015		121,893
Fleet Equipment – Support Services	15,000	265,541	66,101	222,017	8,795	40,108	617,562
Fleet Equipment – Tax Commissioner		30,012					30,012
Medical Examiners Office	60,000	3,323,100	1,839,025				5,222,125
Subtotal	3,325,904	10,071,998	5,620,539	1,203,896	830,130	71,489,342	92,541,809
Underground Storage Tank Improvements							
UST New Facilities						529,045	529,045
UST Remediation/Closure	87,000	55,000	58,000	30,000	30,000	30,000	290,000
Subtotal	87,000	55,000	58,000	30,000	30,000	559,045	819,045
Funds Carried Forward Adjustment							
		82,300,000					82,300,000
Total	117,832,481	29,567,881	12,495,459	13,533,306	5,479,720	74,970,862	253,879,709

Public Safety:

Capital Improvement Programs

Gwinnett County's Public Safety program consists of projects that preserve and protect the lives and property of Gwinnett County residents.

2012 Capital Achievements

Achievements in 2012 pertaining to the Gwinnett County Police Department include the following:

- Police Headquarters Renovation: The Interior Renovation project at Police Headquarters is complete. This project consisted of the renovation of approximately 42,000 square feet of office space and included the conversion of the former shooting range into evidence storage. The renovation has resulted in a much more efficient work environment for police personnel. The renovation of the evidence storage area into a two-tier mezzanine system, and the use of high-density storage systems for evidence storage provides a much improved evidence storage system and allowed the Police Department to eliminate the rental of several offsite storage units. There are several work items associated with the renovation of this facility planned for 2013. Approval for re-roofing of this facility goes before the Board of Commissioners for approval in January. Facilities Management also plans to replace three HVAC units and upgrade the HVAC controls in 2013. There is approximately \$500,000 remaining in this project's budget. This remaining budget will be necessary to fund the work items scheduled for 2013.
- Animal Welfare and Enforcement Center: The improvements to the Animal Welfare and Enforcement Center include two major components. The first of the improvements is a retrofit to the kennels to remedy an issue with water seeping from underneath the kennel walls during the cleaning and sanitizing process. Two of the kennels have been completed and are being used as a "test" to ensure that the improvement is successful. Completion of the remaining kennels is planned for 2013. The second component consists of modifications to the HVAC system to improve the humidity levels in the facility. This work is underway and will complete in 2013. With the transfer of the \$64,442.79 from the Tactical Shoot House project, there is approximately \$250,000 remaining in this project's budget. This remaining budget will be necessary to fund the remaining work items.
- Police Major Repairs and Renovations: The Police Major Repairs and Renovations project pertains to the roof repair at South Precinct, which was completed in 2012. The final total for repairing the roof at South Precinct was \$50,114.

Achievements in 2012 pertaining to the Department of Fire and Emergency Services include the following:

- The purchase of five new medic units (ambulances) to replace older units
- The purchase of a new Swift Water Rescue Boat/Trailer to replace an older unit
- The purchase of a new fire engine to replace an older unit
- The purchase of two new squads to replace older units
- The ladder harvest of an older existing 95-foot Aerial Ladder Truck
- The complete replacement of Fire Station 22's roof





- The upgrade to existing stormwater systems at six fire stations
- The complete replacement of kitchen cabinets at six fire stations
- The installation of storage gear racks for bunker gear at nine fire stations
- The replacement of commercial appliances at seven fire stations

2013 – 2018 Capital Improvement Plan

The 2013 capital budget and the 2014 – 2018 plan for the Public Safety Capital Improvement Program totals \$81.7 million. Some of the highlights of planned improvements are listed below.

Police Services' capital improvement plans for 2013 – 2018 are minimal at this time due to the state of the economy. Police Precincts 6 and 7 remain as capital projects; however, they will be considered for review during each annual budget process.

Future plans for the Department of Fire and Emergency Services include: the addition of Fire Station 31 located at the Georgia Gwinnett College campus, which is expected to be a 12,800-square-foot facility; relocation of Fire Station 10 near Coolray Stadium, which is also expected to be a 12,800-square-foot facility; improvements at the Fire Academy; and identifying plans and locations for construction of Stations 32, 33, and 34 for future County growth.

Public Safety Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
Contingencies and Miscellaneous							
Fire Program Contingency (2009 SPLOST)	42,371						42,371
Subtotal	42,371						42,371
Correctional/Detention Facilities							
Major Maintenance/Renovations GCDC	591,135	860,029	863,795	953,806			3,268,765
Replacement of Buses	225,000	23,625	23,625	23,625	23,625	118,125	437,625
Subtotal	816,135	883,654	887,420	977,431	23,625	118,125	3,706,390
Emergency Communication and Other Equipment							
FRED and FRED-C Support	127,362						127,362
MOCI Logging Recorder	21,500						21,500
Subtotal	148,862						148,862
Fire Facilities							
Fire/Medical Equipment Replacements	120,000	120,000	120,000	120,000	120,000	120,000	720,000
Fire Apparatus Replacements	2,009,474	2,930,958	3,504,598	4,679,613	3,879,248	4,314,303	21,318,194
Fire Facilities 2013	168,000						168,000
Fire Station 10 – Relocation	2,953,624						2,953,624
Fire Station 31	2,796,306						2,796,306
Fire Station 32			5,522,014				5,522,014
Fire Station 33				1,000,000			1,000,000
Fire Station 34					1,000,000		1,000,000
Maintenance/Renovations of Fire Facilities		175,000	200,000	225,000	250,000	275,000	1,125,000
Roof Replacements – Fire Facilities	25,000						25,000
Subtotal	8,072,404	3,225,958	9,346,612	6,024,613	5,249,248	4,709,303	36,628,138
Police Facilities							
Animal Welfare and Enforcement Center	120,000						120,000
Grayson Precinct 6			2,800,000				2,800,000
Major Repairs and Renovations	110,000						110,000
Subtotal	230,000		2,800,000				3,030,000
Public Safety Vehicles/Equipment							
Ambulance Replacements	1,587,660	1,188,005	811,000	1,075,237	3,485,240	1,897,280	10,044,422
Ambulance Service Expansion	238,000	638,267					876,267
Fleet Equipment – Corrections	215,750	416,849	54,927	177,493	28,748	123,032	1,016,799
Fleet Equipment – Fire Services	613,852	447,571	186,877	241,027	383,047	148,186	2,020,560
Fleet Equipment – Police	4,818,040	7,748,700	4,917,807	1,735,928	1,454,525	752,566	21,427,566
Fleet Equipment – Sheriff	639,750	307,158	486,910	742,569	493,478	78,512	2,748,377
Subtotal	8,113,052	10,746,550	6,457,521	3,972,254	5,845,038	2,999,576	38,133,991
Total	17,422,824	14,856,162	19,491,553	10,974,298	11,117,911	7,827,004	81,689,752



Transportation:

Capital Improvement Programs

The Transportation Capital Improvement Program consists of projects to improve the County's transportation infrastructure. Projects in this program fall into three categories: Road Improvements (of which there are several sub-categories), Airport Improvements, and the Transit Program.

The Airport Improvement category consists of various improvements to Gwinnett County's Briscoe Field, the fourth busiest airport in the state. Projects in the Transit Program consist of the acquisition of buses and the construction of various transit facilities.

The County's road program consists of the following:

- Major Roadway Improvements include new road construction, new alignments, and increasing capacity of existing roads.
- Intersections/Traffic Operation Improvements include the addition of turn lanes, improvements of alignments of cross streets, improving sight distances, and signalizations as well as Advanced Traffic Management system (ATMS) improvements.
- Bridges/Roadway Drainage Improvements consist of new construction or reconstruction of existing bridges and culverts up to sufficiency standards.
- Road Safety and Alignment projects correct safety deficiencies such as sight distances, horizontal and vertical alignments, and at-grade railroad crossings.
- School Safety projects improve traffic safety near schools with the installation of turn lanes at school entrances, installation of sidewalks, and signalization improvements.
- Sidewalks and Multi-Use Trails include projects to link existing sidewalk segments or link residential areas to nearby activity centers.
- The Unpaved Road Program funds the paving of gravel and dirt roads throughout the County.
- The Rehabilitation and Resurfacing program renovates, rehabilitates, and resurfaces existing County roads to prolong the life of the road.

2012 Capital Achievements

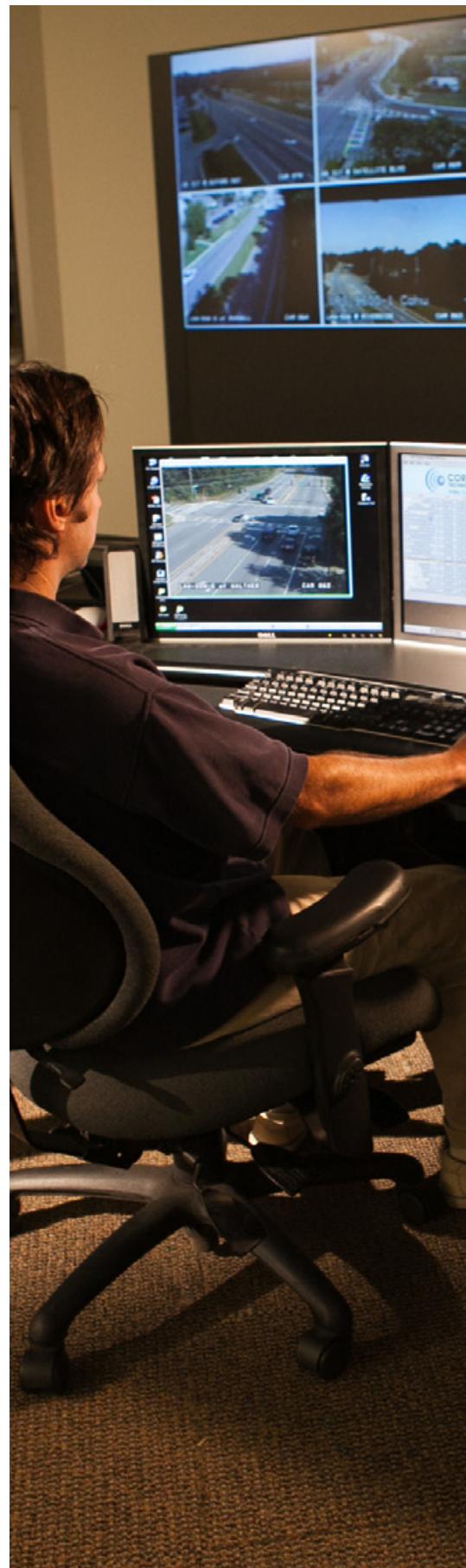
- Completed Sugarloaf Parkway Extension Phase I, Section 3B from Campbell Road to SR 316 including the interchange at SR 316
- Implemented a new Transit Fare Structure on January 30, 2012
- Began construction on the new Diverging Diamond Interchange (DDI) on Pleasant Hill Road at I-85. The project will improve safety and traffic flow.
- Completed engineering and accepted bids on the Jimmy Carter Boulevard at I-85 DDI
- Began next phase of the Traffic Control Center (TCC) enhancements to include upgrades to GCSmartCommute
- Completed three new signal installations with in-house forces (Peachtree Industrial Boulevard at Hansboro Way, SR 20 at Champion Way, Ozora Road at Bay Creek Park)
- Activated 12 new signal installations and eight complete signal rebuilds in road improvement or development projects
- Completed two ATMS/ITS projects (SR 20 – I-985 to Peachtree Industrial Boulevard and Pleasant Hill Road – US 29 to US 23) that added an additional three miles of fiber optic cable, 18 CCTV cameras and 12 traffic signals to the TCC

- Began construction on three additional ATMS/ITS projects (SR 124 – DeKalb line to Oak Road, SR 20 – Ozora/Cooper Roads to SR 124, West Park Place/Rockbridge Road/Annistown Road – US 78 to SR 124)
- Upgraded links to seven additional cameras on SR 20/Buford Drive
- Worked with Georgia DOT Regional Traffic Operations Program to add three cameras and five signals on US 78 via wireless to the TCC
- Began design of Taxiway W rehabilitation project including replacement of existing incandescent lighting with LED fixtures to minimize power consumption
- Began design of Electrical Vault relocation project to improve airport operating efficiency
- Removed obstructions to the Runway 25 approach surfaces to increase airport safety and operational efficiency during inclement weather
- Began implementation of the recommendations made by the Airport Privatization Citizens Review Committee (APCRC) to enhance the general aviation facilities at the airport
- Completed 16 Quick Fix projects to improve traffic flow at various locations
- Awarded the Computer Aided Dispatch/Automated Vehicle Location (CAD/AVL) system for Transit
- Opened more than 25 projects to traffic
- Began design on more than 20 new projects
- Georgia DOT completed construction on three (3) major joint county/state projects: SR 324 widening over I-85, SR 20 widening from Ozora Road to Brand Road south of Grayson near the Walton County line, and McGinnis Ferry Road widening over the Chattahoochee River
- Completed a third eastbound lane on SR 316 from I-85 to Sugarloaf Parkway
- Completed engineering and land acquisition for the widening of SR 20 from Peachtree Industrial Boulevard to Burnette Trail near the Chattahoochee River (SR 20 will have at least four lanes throughout the County upon completion of this section)
- Completed engineering and land acquisition for the bridge project over the Chattahoochee River
- Resurfaced 130 miles of roadway

2013 – 2018 Capital Improvement Plan

The 2013 capital budget and 2014 – 2018 plan for the Transportation Capital Improvement Program totals approximately \$138.9 million. Some of the major projects are described in the following paragraphs.

- Continue the growth of the Advanced Traveler Information System (ATIS) in the Traffic Control Center
- Complete construction on the bridge replacement project located on Killian Hill Road at the Yellow River in 2013
- Complete construction on the second section of the Pleasant Hill Road widening from Buford Highway to Howell Ferry Road
- Begin construction of the roadway construction on SR 20 from Peachtree Industrial Boulevard to Burnette Trail and work with Georgia DOT to begin construction on SR 20 bridge over the Chattahoochee River
- Complete construction of the Pleasant Hill Road DDI project
- Begin construction of the Jimmy Carter Boulevard DDI project
- Develop Road Improvement Program for potential SPLOST Referendum



Transportation Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
Airport Improvements							
Air Traffic Control Tower Equipment Upgrade	265,000						265,000
Aircraft Washrack	216,525						216,525
Airport Enhancements	95,000						95,000
Airport Ramp Lighting		1,875		12,500			14,375
Airport Renewal and Extension	25,200						25,200
Cedars Road Animal/Security Fencing	(8,250)						(8,250)
Central Basing Area		24,875					24,875
Controller Replacement	(97,377)						(97,377)
Electric Vault Upgrade/Renovation	12,810						12,810
Environ Doc – NC Basing, Twy W, Storm H2O		58,125					58,125
Environ Doc – Twy Y, Cntl Basing, Rwy/Twy etc	10,375						10,375
Facilities Repairs/Enhance/Upgrades		2,200			2,400		4,600
Fleet Equipment – Transportation Airport	63,269						63,269
Fuel Storage Tank Barriers		75,000	150,000				225,000
North Apron Rehabilitation		1,875	28,700				30,575
North Central Basing Area Development			3,750	37,500			41,250
NW Stormwater Area Land Acquisition				37,500			37,500
Obstruction Removal - Airport Approach	(62,118)						(62,118)
Reimbursement – Cedars Land Acquisition				86,250			86,250
Replace AWOS System	2,250						2,250
Runway/Taxiway Safety Area Strengthening		72,938					72,938
Taxiway "W" Strengthening/Rehabilitation	132,632						132,632
Taxiway "Y" – Yankee		24,250	16,250				40,500
Taxiway D, E, F and G Strengthening		4,375	22,500				26,875
Subtotal	655,316	128,313	204,650	166,250	161,250	2,400	1,318,179
Bridge/Roadway Drainage Improvements							
2005/2009 SPLOST Bridge Contingency	300,000	622,716					922,716
2009 SPLOST Rehabilitation of Existing Bridges	231,000	200,000	200,000				631,000
Cruse Road (Sweetwater Creek)	240,000						240,000
Garner Road (Garner Creek)	907,250	700,000					1,607,250
Gravel Springs Road/SR 324 (I-85 Interchange)	462,500	462,500					925,000
Jimmy Carter Boulevard (I-85 Interchange) Bridge	2,500,000	1,000,000					3,500,000
McGinnis Ferry Road (I-85 Interchange)	462,500	462,500					925,000
Old Fountain Road (Alcovy River)	326,250	482,250	1,000,000				1,808,500
Pleasant Hill Road at I-85 DDI Interchange	2,100,000						2,100,000
Pleasant Hill Road (Chattahoochee River)	173,355	225,546					398,901
Rogers Bridge Trail Bridge	58,250	336,875					395,125
Satellite – Hillcrest Connector at I-85	212,500	1,162,141					1,374,641
Smithtown – Old Peachtree Connector (I-85)	400,274						400,274
Sugarloaf Parkway at University Parkway/SR 316	300,000						300,000
West Liddell – Club Connect at I-85	362,500	1,200,000					1,562,500
Subtotal	9,036,379	6,854,528	1,200,000				17,090,907

Transportation Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
Intersection Improvements							
2005/2009 SPLOST Intersection Contingency	550,000	289,250					839,250
2009 SPLOST ATMS/ITS (Various Locations)	1,750,000	3,500,000	2,920,965				8,170,965
2009 SPLOST Intersection Queuing Lane Cont	150,000	150,000	157,316				457,316
Buford Drive/SR 20 at Satellite Boulevard	250,000						250,000
Cruse Road at Club Drive/Herrington Road	273,750	500,000					773,750
Dacula Road at SR 8/US 29	100,000	240,625					340,625
Five Forks Trickum Road at RRP/Oak Road	267,500	406,250					673,750
Graves Road at McDonough Drive	673,750						673,750
Jimmy Carter Boulevard at I-85 DDI Interchange		962,500					962,500
Pleasant Hill Road at I-85 (Intersection)		962,500					962,500
Pleasant Hill Road at Howell Ferry Road	325,000						325,000
Rosebud Road at Temple Johnson Road	400,000						400,000
SR 316 at Harbins Road/Alcovy Road	250,000						250,000
Sugarloaf Parkway at Five Forks Trickum Road	810,625	200,000					1,010,625
Traffic Signal Equipment (2013)	200,000						200,000
Traffic Signal Equipment (Plan)		200,000	200,000	200,000	200,000	200,000	1,000,000
Traffic Signal Optimization (2013)	130,000						130,000
Traffic Signal Optimization (Plan)		130,000	130,000	130,000	130,000	130,000	650,000
Subtotal	6,130,625	7,541,125	3,408,281	330,000	330,000	330,000	18,070,031
Major Road Improvements							
2005/2009 SPLOST Major Roads Contingency	400,000						400,000
2009 SPLOST ROW Reserve for Major Roads	138,535						138,535
Cruse (Club-Herrington/Bethesda School)	400,000						400,000
Evermore CID projects (Various Locations)	900,127	400,000					1,300,127
Five Forks Trickum Road (Oak-Killian Hill)	1,668,750	1,281,250	1,337,500				4,287,500
Hillcrest Road/Satellite Boulevard Connector	100,000						100,000
I-85 CD (I-85/Lawrenceville Suwanee)	100,000						100,000
Lilburn Main Street Relocation	400,000						400,000
Pleasant Hill Road (Buford Highway – Hwy Ferry)	2,900,000						2,900,000
SR 120 (Satellite Boulevard to Chattahoochee)	300,000	1,000,000					1,300,000
SR 124 (Pine Road – Mill Creek High School)	525,006						525,006
SR 20 (PIB – Burnette Trail)	17,000,000						17,000,000
SR 20 to Collins Hill Road Connector – MR	1,650,000						1,650,000
Subtotal	26,482,418	2,681,250	1,337,500				30,501,168
Miscellaneous Projects and Contingencies							
2001/2009 SPLOST Road Program Contingency	175,000						175,000
2005 SPLOST Residential Speed Control	190,000						190,000
2009 SPLOST Program Management	2,443,100	3,304,380	5,000,000				10,747,480
2009 SPLOST Residential Speed Control	23,435	248,435	248,435				520,305
Contingency – Airport Fund 523	(492,490)	(13,625)			1,400		(504,715)
Subtotal	2,339,045	3,539,190	5,248,435		1,400		11,128,070

Transportation Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
Road and Safety Alignments							
2005/2009 SPLOST Safety and Alignment Contingency	1,349,000	253,028					1,602,028
Bennett Road (Webb Gin House Road – SR 84)	192,500	673,750					866,250
Braselton Highway/SR 124 (at Hog Mountain Road)	124,375	505,312					629,687
Centerville Rosebud Road (600 ft W of Hyns Cir)	350,000						350,000
Fence Road (at Hebron Church Road)	77,000	269,500					346,500
Five Forks Trickum Road (at Chesapeake Drive)	200,000						200,000
Grayson New Hope Road (near Meyers Drive)	173,250	606,375					779,625
Grayson Parkway/SR 84 (at Pinehurst Road)	150,000						150,000
Grayson Parkway/SR 84 (at Ridgedale Drive)	192,500	673,750					866,250
Guard Rail Installation (2013)	120,000						120,000
Guard Rail Installation (Plan)		120,000	120,000	120,000	120,000	120,000	600,000
Hamilton Mill Road (at Pucketts Mill Rd)	717,284						717,284
Hurricane Shoals Road (SR 120 to SR 20)	300,000						300,000
Old Norcross Road (at Ingram Road)	192,500	673,750					866,250
Old Peachtree Road (at Cedar Drive)	350,000						350,000
Simonton Road (at McCart Road)	536,000						536,000
Subtotal	5,024,409	3,775,465	120,000	120,000	120,000	120,000	9,279,874
Road Rehabilitation and Resurfacing							
2009 SPLOST Rehabilitation/Resurfacing	8,188,880	3,596,309					11,785,189
Subtotal	8,188,880	3,596,309					11,785,189
School Safety Program							
2005 SPLOST School Safety and Queueing Lane	175,000						175,000
2009 SPLOST Queueing Lane at Existing Schools	919,047	643,084	500,000				2,062,131
2009 SPLOST Sidewalks at Existing Schools	111,712	161,712					273,424
2009 SPLOST Street Lighting at Schools	122,500	372,500	200,000				695,000
2009 SPLOST Traffic Signals at Schools	47,500	172,500	150,000				370,000
2012 – 2014 New School Openings – 2009 SPLOST	643,750	1,021,875	800,000				2,465,625
Crooked Creek Road (Peachtree ES)	636,000						636,000
Dacula Road at Broad Street (Dacula Cluster)	412,500	400,000					812,500
Killian Hill Road (Trickum MS)	96,562						96,562
Simonton Road (Simonton ES)	546,562						546,562
Subtotal	3,711,133	2,771,671	1,650,000				8,132,804

Transportation Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
Sidewalk/Multi-Use Trail							
2005/2009 SPLOST Sidewalk Contingency	239,634	687,500					927,134
2009 SPLOST Multi-Use Path Upgrade	100,000	402,083					502,083
2009 SPLOST Rehabilitate/Revitalize Sidewalks	829,248	400,000					1,229,248
2009 SPLOST Street Lighting for Sidewalk	100,000	265,625	200,000				565,625
2009 SPLOST Unallocated Sidewalks		1,000,000	925,000				1,925,000
Beaver Ruin Road (I-85 to Satellite Boulevard)		848,925					848,925
Bethany Church Road (US 78/Overland Trail)	227,391						227,391
Bethesda School/Cruise Road (exist – Swtr Park)	287,225	500,000					787,225
Boggs Road (Autumn Village Apartments – Old Norcross Road)		179,970					179,970
Buford Highway (Simpson Circle – No Berkeley Lake)	42,500	673,750					716,250
Club Drive (Club Drive Park W – Pleasant Hill)	200,000						200,000
Davenport Road/Hill Drive (SHwll – McDan Parks)	276,344						276,344
East Park Place Boulevard N (Rockbridge – US 78)	105,394	368,878					474,272
Graves Road (Old Mill Lane – Graves Lane)	119,109	416,883					535,992
Hamilton Mill Road (Ridge Road – SaRoadis Church)	786,695						786,695
Harbins Road (Singleton Road to Pirkle Road)	73,631	257,709					331,340
Harbins Road (Williams Road to US 29)		297,559					297,559
Hog Mountain Road (exist s/w – Little Mulb Park)	140,765	492,680					633,445
Hurricane Shoals Road (SR 120 – Hillcrest Green)	454,781						454,781
Ivy Creek Trail On New Alignment	300,000	250,000					550,000
Jim Moore Road (exist near Grnsd Court)	70,744						70,744
Killian Hill Road (US 78 to Longhorn Rest)	37,538	131,381					168,919
Lenora Church Road (Briscoe – Lenora Parks)	247,322	319,642					566,964
N Berkeley Lake (I 200 W Lakeshore – Bush)	350,000						350,000
North Berkeley Lake (Bush – Lakeshore)	238,464						238,464
North Road (Pharrs Road – Wisteria Drive)	225,225	788,288					1,013,513
Old Norcross Tucker Road (S N Tucker – Britt)	100,000						100,000
Peachtree Industrial Blvd (Peachtree Corners Circle – JCB)	27,772	547,202					574,974
Rockbridge Road (FFT to E Park Place Boulevard)	207,900	727,650					935,550
SR 120 (Lawrenceville Suwanee – exist s/w E Riverside Pkwy)	173,250	606,375					779,625
Sewanee Dam Road (PIB to Buford Highway)	560,897						560,897
Walton Court (US 78 to end)	37,538	131,381					168,919
Westbrook Drive (exist s/w – Buford Highway)	46,922	164,226					211,148
Western Gwinnett Bikeway (Howell/P'hill)	38,000						38,000
Subtotal	6,644,289	10,457,707	1,125,000				18,226,996

Transportation Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
Transit Program							
2009 SPLOST Transportation Planning	1,703,390	400,000					2,103,390
Airport Feasibility Study		(93,551)					(93,551)
Commuter/Local and ADA Bus/Equipment	2,026,700						2,026,700
Fleet Equipment – Transportation	2,010,825	1,138,634	549,394	822,307	540,243	2,535,428	7,596,831
Transit Enhancements	83,400	32,250	33,250				148,900
Transit Revenue/Contingency	1,489,574						1,489,574
Subtotal	7,220,338	1,570,884	582,644	822,307	540,243	2,535,428	13,271,844
Unpaved Roads Program							
2009 SPLOST Unpaved Roads Contingency		69,488					69,488
Subtotal		69,488					69,488
Total	75,432,832	42,985,930	14,876,510	1,438,557	1,152,893	2,987,828	138,874,550

Water Resources:

Capital Improvement Programs

The Water Resources' Capital Improvement Program consists of projects that provide clean, potable water for Gwinnett residents and businesses; manage stormwater; collect and reclaim wastewater to protect the environment; and promote and protect the health, safety, and welfare of the public. These projects include construction of new or improvements to water and sewer pipelines, pumping stations, storage and treatment facilities, and projects that improve operations.

The Sewer Interceptors, Force Mains, and Pump Stations category includes projects that improve the infrastructure of the wastewater collection system. The Water Reclamation Facilities category includes projects funded for expansions and improvements to the County's water reclamation facilities. Other projects include sewer rehabilitations and the relocation of sewer lines that conflict with road improvements.

Projects related to drinking water are included in several categories. The Water Production and Facilities projects provide the County with clean, potable water through the construction of new or improvements to existing water treatment plants. Water Storage consists of various improvements and construction of water storage facilities. In addition, the Water Transmission and Distribution category includes improvements to the infrastructure that transport finished or drinking water from the treatment plant to the customer. Finally, the relocation of water lines in conflict with road improvements is one more category.

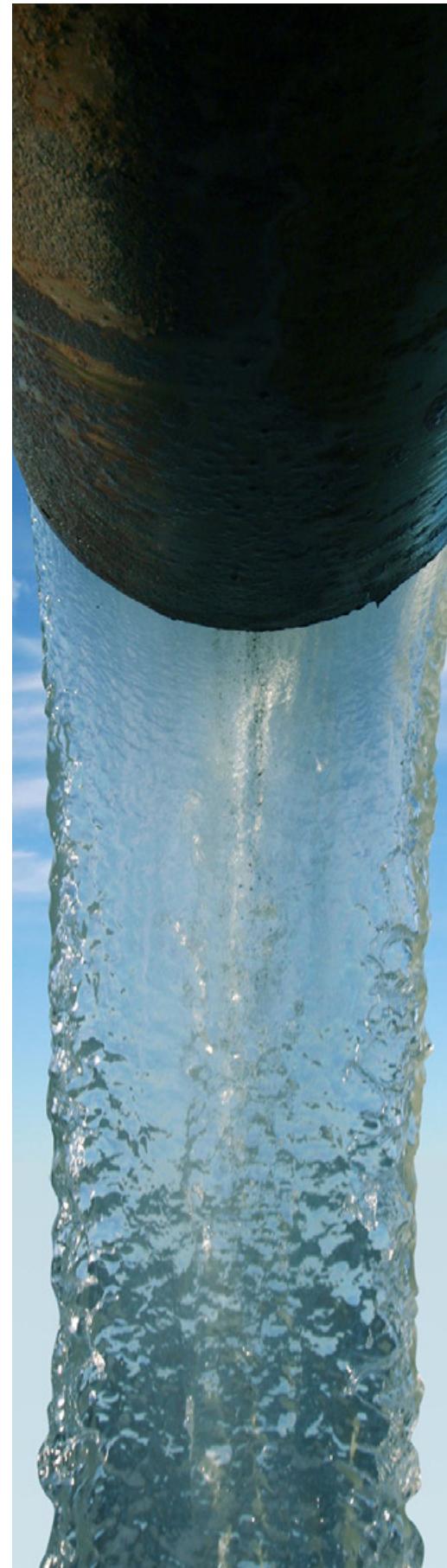
Projects related to Stormwater management are also included in several areas. These are pipe replacement, pipe lining, flood studies, dam rehabilitation, watershed master planning, stream improvement, and Best Management Practices (BMP) projects. Stormwater infrastructure maintenance and rehabilitation ensures the proper conveyance of runoff and protects public safety. In addition, these efforts keep the County compliant with EPD MS4 permit requirements.

Other project categories include Miscellaneous Projects and Contingencies. For a list of items in this category, see page 24.

In all categories, the need for improvements or new facilities may be driven by increased demand, changes in regulatory requirements, service level alignment, remaining life or a combination of these and other influences.

2012 Capital Achievements

One of the most significant accomplishments of 2012 was the completion of the Yellow River Water Reclamation Facility (WRF) Improvements. This national award-winning project was completed one year ahead of schedule and was an estimated \$10 million under budget. This project allowed the department to divert, consolidate, and treat the flow from six aging wastewater treatment plants into a state-of-the-art facility, while saving more than \$2.4 million in annual operating costs. All existing plant facilities were demolished and new advanced treatment systems were constructed atop the old site while maintaining uninterrupted plant operations. The plant is controlled via a new LEED-Gold operations building, the first such certified structure for the department. Other award winning projects completed included the "sustainable" gas-to-energy and fats, oils, and grease (FOG) receiving facilities at the F. Wayne Hill Water Resources Center (WRC). Also completed was the thickener project and selection of the Nutrient Recovery Facility process for the handling of biosolids.





Design was completed in 2009 on improvements to the Crooked Creek Water Reclamation Facility. Improvements are needed at this aging facility because some of the original components are nearing the end of their useful life. Construction began in early 2010 and is scheduled for completion in 2013. A smaller construction project was completed at Crooked Creek to provide additional aeration capacity to treat higher influent loading.

The completion of some major interceptor and pump station projects allowed for the shutting down of three smaller outdated pump stations, resulting in over \$100,000 in annual operating cost savings. This was in support of a continuing effort to consolidate treatment at the larger County facilities, using fewer pump stations for conveyance. These projects also allowed the County to reduce the wastewater flow sent to the water reclamation facility owned by DeKalb County, and instead treat those flows at the F. Wayne Hill WRC. Construction is also underway for a major upgrade to the Norris Lake pump station and force main, as recommended by the South Gwinnett Business Case Evaluation. These major components of the system are being built to improve sewage service in the southern portion of the County.

Improvements were made to the Water Filtration Plants resulting in operational efficiencies and enhanced reliability. Construction was initiated in the installation of standby power generation at the filter plants. Installation of these generators will ensure water production capability in the event of a regional power failure.

The department has continued its support of the Georgia Department of Transportation road projects. Of particular interest are the Highway 78 and Sugarloaf relocation projects. Both required significant design and construction efforts to relocate water and sewer pipes within the area of disturbance. More than 10 miles of water mains have been relocated as part of 24 road projects. Another 17 miles of water mains have been replaced as part of the Distribution System rehab program.

The Stormwater Management Division completed a total of approximately \$17.3 million in capital drainage improvement projects involving the lining and replacement of aging infrastructure. As part of the Watershed Improvement Program, approximately \$5 million in stream restoration and Best Management Practice (BMP) construction projects were completed. In addition, the floodplain model database was updated and the County continues to be 100 percent compliant with floodplain mapping requirements mandated by the Metropolitan North Georgia Water Planning District (MNGWPD).

2013 – 2018 Capital Improvement Plan

The 2013 capital budget and 2014 – 2018 plan for the Water Resources Capital Improvement Program totals approximately \$845.7 million. Some of the major projects are described in the following paragraphs.

The Water Resources Department has prepared a new Water and Wastewater Master Plan. This plan will lay the foundation for the direction of all future capital outlays based on new growth projections outlined in the Gwinnett County Unified Plan. The formal implementation of an Asset Management program is ongoing. The many aspects of this program will continue throughout the planning period. These activities bring a more business-like approach to the department, incorporating business case decision making, unified strategies, cost effectiveness, a more proactive approach, and improved customer service. Business case evaluations are ongoing in the department and it is expected that solutions to identified problems will be increasingly determined by the use of these analyses. The department has performed a business case evaluation that resulted in the future implementation of a UV disinfection and onsite generation of sodium hypochlorite, an inherently safer process for chlorination.

The department will continue the Sewer Assessment Program throughout the planning period. The objective of this program is to reduce the amount of non-sewer water entering the gravity sewer system. This objective is being achieved by improving the overall integrity of the system through monitoring, locating, quantifying, and eliminating sources of inflow/infiltration (I/I). This reduction in I/I should manifest itself in increased usable capacity in the system, decreased surcharging, reduced risk of sewer overflows, and decreased transport/treatment costs.

The department has initiated a pump station phase-out program to decommission pump stations and reduce associated long-term operational costs. Three pump stations have been decommissioned and several more candidates have been identified and are in the process of design.

Revitalization, infill, and higher density rezoning have rendered some sanitary sewer collection systems out of capacity and susceptible to blockage. The Sanitary Sewer Collection System Renewal program continues in 2013. Costs of this program, which replaces outdated systems and increases capacity, are estimated to be \$16.5 million between 2013 and 2018.

The County currently contracts with DeKalb County for treatment of up to 5 million gallons per day (mgd) of wastewater at its Pole Bridge facility. A business case evaluation has determined that a long-term solution for treating Gwinnett wastewater is to construct infrastructure to convey South Gwinnett flows to a water reclamation facility in Gwinnett County. The first phase of this project is nearing completion.

The County has been the beneficiary of several federal stimulus funding programs. These allowed for low-cost funding of the No Business Creek (NBC) Tunnel and Crooked Creek Improvements projects as well as development of two efficiency projects at the F. Wayne Hill Water Resources Center (WRC) (A Gas-to-Energy facility and a Fats, Oils, and Grease receiving station). As the County continues to centralize its management of biosolids, a recently completed evaluation of nutrient recovery processes indicated that a beneficial reuse process can resolve operational and maintenance issues at the F. Wayne Hill WRC while producing a necessary fertilizer ingredient.

The 2013 – 2018 capital budget program for the Stormwater Utility totals approximately \$158.7 million. The scope of the Stormwater Utility encompasses maintenance to the drainage system, stream bank restoration projects, stormwater management facility upgrades, and expanded efforts to protect water quality and aquatic ecosystems through the Watershed Improvement Program (WIP). Efforts continue to upgrade watershed dams to meet federal standards, and to inventory and analyze the current storm drain system. The Stormwater Utility also supports watershed protection efforts required by the National Pollution Discharge Elimination System (NPDES) permits.

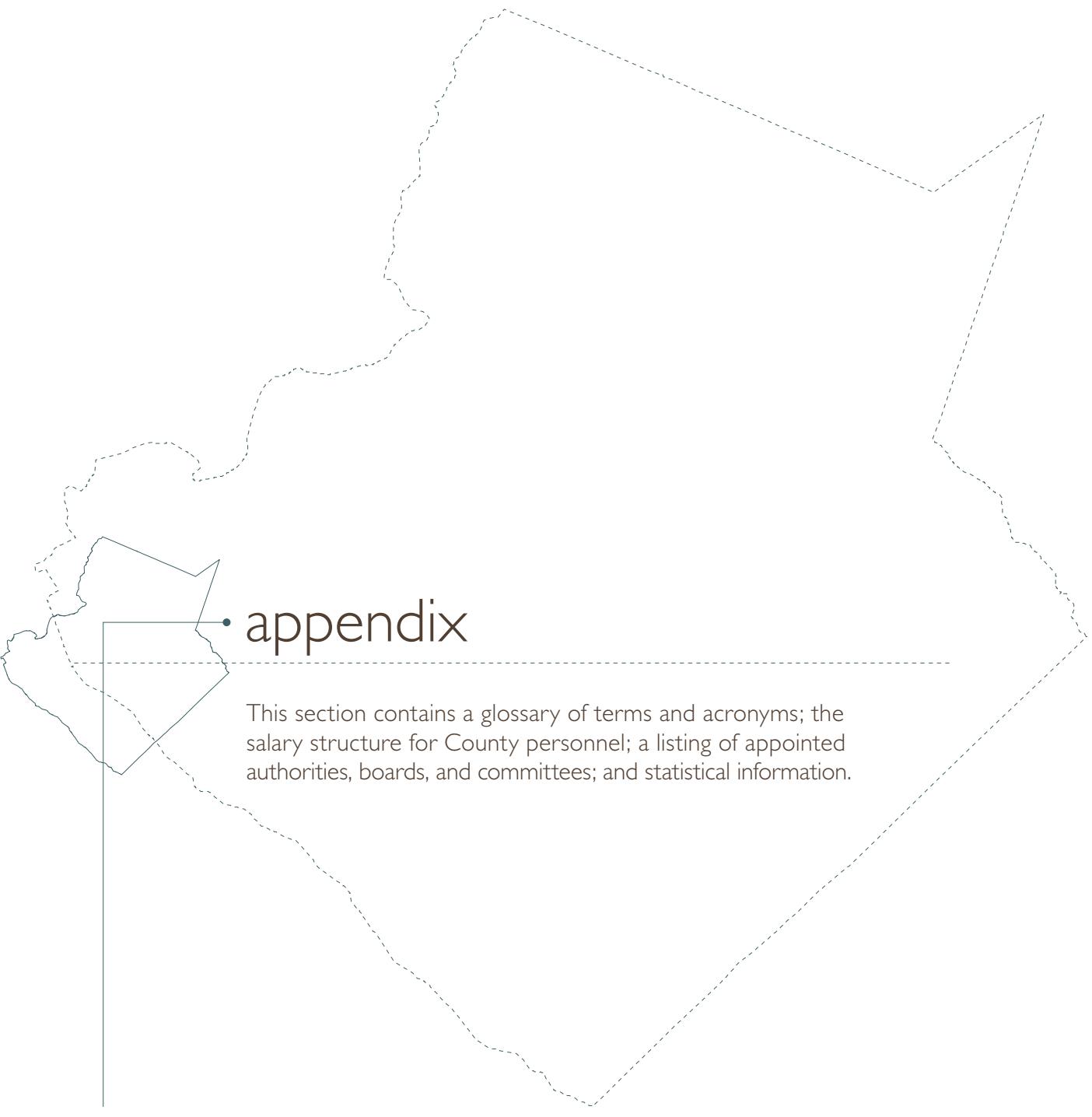


Water Resources Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
County and State DOT Utility Relocations							
Utility Relocation Program	2,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,500,000
Subtotal	2,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,500,000
Miscellaneous Projects and Contingencies							
Admin/Revenues – Fund 504	162,820	250,000	250,000	250,000	250,000	250,000	1,412,820
Biosolids Master Plan	11,500,000			15,000,000	22,000,000	35,000,000	83,500,000
Business System Application Upgrades	61,000		50,000		50,000		161,000
Business System Application Upgrades	55,000		80,000		80,000		215,000
Capital Needs Pending Business Evaluation	2,875,500	5,000,000	9,000,000	5,000,000	4,000,000	5,000,000	30,875,500
DWR Central Facility Upgrades	400,000	100,000	100,000	100,000	100,000	100,000	900,000
DWR Data Management	726,600	590,000	550,000	1,125,000	575,000	575,000	4,141,600
DWR Internet Bill Presentation and Payment	150,000						150,000
Fleet Equipment – DWR Stormwater	2,500	100,000	100,000	100,000	100,000	100,000	502,500
Fleet Equipment – DWR Water and Sewer	2,524,500	1,000,000	500,000	500,000	500,000	500,000	5,524,500
Flow and Pressure Monitoring Stations	3,420,000	1,000,000	500,000	500,000	500,000	500,000	6,420,000
General Engineering	250,000	650,000	400,000	200,000	400,000	650,000	2,550,000
IT Hardware/Software Contingency		250,000	250,000	250,000	250,000	250,000	1,250,000
IT Hardware/Software Contingency		47,238	47,238	47,238	47,238	47,238	236,190
Miscellaneous Renewal and Extension Contingency	1,098,465	1,013,761	973,000	997,000	991,000	730,000	5,803,226
Pressurized Pipes Assessment Program	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Stabilization – DWR funds	14,400,479	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	19,400,479
Technology Hardware and Software – 2013		734,275					734,275
Technology Hardware and Software – 2013		39,030					39,030
Wastewater Flow Metering	100,000	50,000	50,000	1,000,000	100,000	100,000	1,400,000
Water and Sewer Master Plan Review	20,000	20,000	20,000	400,000	800,000	40,000	1,300,000
Water and Sewer Planning Studies	350,000	360,000	371,000	382,000	393,000	405,000	2,261,000
Water Accountability Program	300,000	100,000	100,000	100,000	500,000	200,000	1,300,000
Water Meter – New Installations		1,000,000	1,000,000	1,500,000	1,000,000	1,000,000	5,500,000
Subtotal	41,170,169	14,530,999	17,341,238	30,451,238	35,636,238	48,447,238	187,577,120
Sewer Interceptors, Force Mains (FM), and Pump Stations (PS)							
Petition Sewer	425,000	100,000	100,000	100,000	100,000	100,000	925,000
Reclaimed Water Reuse	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Subtotal	525,000	200,000	200,000	200,000	200,000	200,000	1,525,000
Sewer Rehabilitations							
Pump Station Rehab	6,083,929	4,000,000	8,000,000	8,500,000	6,500,000	5,000,000	38,083,929
Sewer Assessment Program	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Subtotal	8,083,929	6,000,000	10,000,000	10,500,000	8,500,000	7,000,000	50,083,929

Water Resources Capital Improvement Program (\$)

Project Definition	2013	2014	2015	2016	2017	2018	2013 – 2018 Total
Stormwater Management Program							
2013 Drainage Improvements	18,853,887	19,289,297	19,629,821	20,097,762	21,177,762	21,252,762	120,301,291
Admin/Contingency – Stormwater	40,320	100,000	100,000	100,000	100,000	100,000	540,320
Big Haynes Storm Water Demo and Reuse Project	1,450,000						1,450,000
Natural Resources Watershed	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Watershed Protection Implementation – 2007–2009	4,158,019	6,150,000	6,150,000	6,150,000	6,150,000	6,150,000	34,908,019
Subtotal	24,752,226	25,789,297	26,129,821	26,597,762	27,677,762	27,752,762	158,699,630
Water Production Facilities							
Lanier Uv Disinfection			5,000,000	5,000,000	6,000,000	8,000,000	24,000,000
Facility Rehab Water Production	4,800,000	2,500,000	2,500,000	4,500,000	4,500,000	4,500,000	23,300,000
Water Production Emergency Generator	7,600,000						7,600,000
Subtotal	12,400,000	2,500,000	7,500,000	9,500,000	10,500,000	12,500,000	54,900,000
Water Reclamation Facilities							
Crooked Creek Wrf Improvements	9,000,000	49,000,000	56,000,000	39,000,000	36,000,000	25,000,000	214,000,000
DWR Demolition Program	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Pump Station Phase Out Program	2,200,000	2,100,000	1,000,000	1,000,000	1,000,000	1,000,000	8,300,000
South Gwinnett Wastewater	9,900,000	1,000,000					10,900,000
Subtotal	21,200,000	52,200,000	57,100,000	40,100,000	37,100,000	26,100,000	233,800,000
Water Transmission and Distribution							
Distribution System Rehabilitation	12,600,000	9,300,000	9,000,000	9,500,000	10,000,000	10,000,000	60,400,000
Sanitary Sewer Collection System Renovation		3,000,000	3,000,000	3,500,000	3,500,000	3,500,000	16,500,000
Water Meter Replacements	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,500,000
WRF Rehabilitation/Improvements Program	9,000,000	4,200,000	4,200,000	4,200,000	4,200,000	4,400,000	30,200,000
Subtotal	23,100,000	17,500,000	17,200,000	18,200,000	18,700,000	18,900,000	113,600,000
Funds Carried Forward Adjustment							
	38,000,000						38,000,000
Total	171,731,324	119,720,296	136,471,059	136,549,000	139,314,000	141,900,000	845,685,679



• appendix

This section contains a glossary of terms and acronyms; the salary structure for County personnel; a listing of appointed authorities, boards, and committees; and statistical information.

Glossary and Acronyms

A

ACCG (Association County Commissioners of Georgia): A nonprofit of instrumentality of Georgia's county governments.

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accounting Period: A period of time (e.g., *one month, one year*) in which the County determines its financial position and results of operations.

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (*whether or not cash is received at that time*) and expenditures are recorded when goods and services are received (*whether cash disbursements are made at that time or not*).

Accrual Basis of Budgeting: The method of budgeting under which revenues are budgeted when they are expected to be earned (*whether or not actual cash is received at that time*) and expenditures are budgeted according to when goods and services are to be received (*whether or not cash disbursements are recorded for those goods and services at that time*).

Activity: A specific and distinguishable unit of work or service performed.

Ad Valorem Tax: Tax imposed on property according to the value of the property being taxed.

Adopted Budget Resolution: The formal statement approved by the Board of Commissioners which shows budgeted revenues and expenditures/expenses for the upcoming fiscal year by Fund.

ADR (Alternative Dispute Resolution): Any method used by the Superior, State, Magistrate, and Probate courts other than litigation for resolution of disputes, which includes mediation, arbitration, early case evaluation, or early neutral evaluation, summary jury trial, and mini-trial.

AIX (Advanced Interactive eXecutive): A proprietary operating system developed by IBM based on UNIX system.

Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appraisal: Process by which the market value of property is appraised for tax purposes using legally specified standards of valuation. It involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

Appropriation: An authorization determined by the legislative body of government that permits assumption of obligations or expenditures of governmental resources; appropriations are usually approved for fixed dollar amounts, semi-annually or annually.

Appropriation Ordinance: The official enactment by the legislative body establishing the legal authority to obligate and expend resources.

Appropriation Unit: Within the local government financial system, an appropriation unit refers to the lowest level at which budget control is established for a set of expense budget lines.

ARRA (American Reinvestment and Recovery Act of 2009): Also known as the "Stimulus" Act, the ARRA was enacted in February 2009 to sustain employment, spur economic activity, and invest in long-term growth. The act includes federal tax cuts, expansion of unemployment benefits, education spending, health care spending, and public infrastructure development and enhancement.

Assessed Value: The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

B

Balance: Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

Balanced Budget: A budget is balanced when the sum of estimated revenues and appropriated fund balances/net assets is equal to appropriations.

Base Budget Appropriation: A funding amount that allows the fund center to function at the existing level.

Basis Point: Equal to 1/100 of 1 percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

Benefits: Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

Bond: A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds. The majority of bonds issued for County construction projects are known as General Obligation Bonds.

Bond Anticipation Notes: Short-term, interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bond Covenant: A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bond Rating: Gwinnett County uses the services of the nation's three primary bond rating services—Moody's Investors Service, Standard & Poor's, and Fitch—to perform credit analyses to determine the creditworthiness of an issuer of debt. Gwinnett County has maintained a Triple AAA bond rating status, the highest achievable, from Moody's, Standard and Poor's, and Fitch since 1997.

Budget: A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

Budget Basis: Method of calculating usable funds available for appropriation. There are noted differences in comparison to GAAP basis.

Budget Calendar: The "when, what, and by whom" schedule to be followed by those involved in the preparation and administration of the budget.

Budget Document: The official publication prepared that outlines the financial plan as adopted by the legislative body.

Budget Control: Control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Message: A general discussion of the proposed budget presented in writing as a part of the budget document. A budget message explains budget issues as well as a background of financial experiences in recent years.

Budget Resolution: The formal statement approved by the Board of Commissioners that shows budgeted revenues and expenditures for the approaching fiscal year; it may empower certain individuals with authority to approve certain transfers or expenditures of specific funds.

C

CAFR (Comprehensive Annual Financial Report): This official annual report, prepared by the Department of Financial Services, presents the status of the County's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.

CALEA (Commission on Accreditation for Law Enforcement Agencies): The primary purpose of the Commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

CID (Community Improvement District): A defined area within which businesses pay an additional tax or fee in order to fund improvements within the district's boundaries.

Capital Asset: Property or equipment valuing more than \$5,000 with a life expectancy of more than three years. Capital Assets are also referred to as Fixed Assets.

Capital Budget: Year one of the Capital Improvement Plan shall be appropriated with the annual budget and accounted for within a capital project Fund.

CIP (Capital Improvement Plan): A plan that describes the capital projects and associated Funding sources the County intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

Capital Improvement Project: An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the County. The project should have an anticipated life of more than 10 years and a total project cost of \$250,000 or more on a six-year forecast basis or \$100,000 on an annual basis during the immediate future budget year. The annual budget will incorporate smaller capital projects that should be completed in the first year of the CIP.

Capital Outlay: Expenditures for the acquisition of capital assets.

Cash Basis: The method of accounting that allows revenues to be recorded when cash is received and expenditures to be recorded when paid.

Charges for Service: Voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities such as swimming.

CJIS (Criminal Justice Information Services): State-of-the-art technologies and statistical services that serve the FBI and the entire criminal justice community, which includes annual crime stats, automated fingerprint systems, secure communications channel for law enforcement, gun background checks, etc.

Commitment Item: Expenditure classification. Typical examples are *Personal Services* (salaries and benefits), *Supplies and Materials*, *Contracted Services* (utilities, maintenance, and travel), and *Capital Outlay* (property expenditure).

Comprehensive Plan: The long-term, extensive plan produced by the Planning and Development Department which the Commission depends upon to make strategic decisions regarding water and sewer lines, roads, and infrastructure maintenance and repair.

CompStat: The process that requires all Police Majors to review crime statistics in their area of responsibility and make a periodic presentation to Command Staff.

Connection Charge: Levy used to recover some costs of off-site improvements by requiring developers to buy into the existing capacity of public facilities, effectively shifting some of the cost of building these facilities to new development.

CPI (Consumer Price Index): CPI is a measure of the price level of a fixed "market basket" of goods and services relative to the value of that same basket in a designated base period. Measures for two population groups are currently published by the Bureau of Labor Statistics, CPI-U and CPI-W. CPI-U is based on a market basket determined by expenditure patterns of all urban households including professionals, self-employed, the poor, the unemployed, retired persons, and urban wage-earners and clerical workers. The CPI-W represents expenditure patterns of only urban wage-earner and clerical-worker families including sales workers, craft workers, service workers, and laborers. The CPI is used as appropriate to adjust for inflation.

Contingency: Funding set aside for future appropriations of an emergency nature. Transfers from contingency accounts take specific Board of Commissioners' approval.

Cost Center: The reporting and budget level within a fund center in which expenditures are captured.

CRM (Customer Relationship Management): Entails all aspects of interaction a company has with its customers, whether it is sales- or service-related. CRM is an information industry term for methodologies, software, and usually Internet capabilities that help an enterprise manage customer relationships in an organized way.

Current Service Level: That funding amount that allows an organization to continue at the existing level of service.

D

DB (Defined Benefit): An employer-sponsored (funded) retirement plan that guarantees an employee a specific benefit amount at retirement, usually through a formula that includes factors such as the employee's salary, age, and the number of years of employment with the company.

DBE (Disadvantaged Business Enterprise): A program through the Georgia Regional Transportation Authority. The authority receives federal financial assistance from the Federal Transit Administration (FTA), and as a condition for receiving the assistance signs an assurance that it will comply with 49 CFR Part 26 to allow equal opportunities for enterprises to receive and participate in federally assisted contracts.

DC (Defined Contribution): An employee and/or employer-sponsored (funded) retirement plan, that does not guarantee a specific benefit amount at retirement. Contributions are made to the employee's individual account in the plan, which are then invested. The value of the employee's account depends upon how much is contributed and how well the investments perform. At retirement, the employee receives the balance in his or her account, reflecting the contributions, investment gains or losses, and any fees charged against the account.

Debt: An obligation resulting from the borrowing of money or from the purchase over a period of time for goods or services. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

Debt Limit: A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service: Interest and principal payments associated with the issuance of bonds.

Deficit: Excess of liabilities over assets; that portion of the cost of a capital asset that is charged as an expense during a particular period.

Digest: The tax digest is a comprehensive list of all taxable and non-taxable property in the county.

Digest Ratio: The ratio of the sales price to the appraised value of taxable property.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents.

DOT (Department of Transportation): A department within the county government system which provides safe and efficient design, construction, and operation of the county's surface transportation and aviation systems for the public.

DWR (Department of Water Resources): Formerly known as the Department of Public Utilities, this department provides clean, potable water for every Gwinnett County citizen. This department collects and reclaims Gwinnett's wastewater to protect the environment, provides adequate drainage, and enhances water quality so that streams in Gwinnett County meet designated uses.

E

E-Government: Delivers integrated public services electronically allowing the government to interact electronically with citizens, companies, and other governments, possibly in the form of filings, payments, or in obtaining information; the ability to pay taxes, renew licenses, etc., over the Web. E-government refers to government use of information technologies such as Wide Area Networks, the Internet, and mobile computing.

Economic Assumption: An assumption about economic factors (e.g., *return on investments, salary increases*).

Economic Life: Period of time over which property is used by one or more users, with normal repairs and maintenance, for its intended purpose without limitation by lease term.

Efficiency Measure: A type of performance measurement that determines the cost of labor or materials per unit of output or service (e.g., *cost per application processed, cost per police service call*).

Enabling Legislation: A legislative act authorizing local governments to exercise a specified power, such as levying a fee or tax.

Encumbrance: Purchase orders or contracts that reserve funding for specific appropriations. When the purchase order or contract is paid, the encumbrance is released and the amount becomes an expenditure.

Enterprise Fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

ERP (Enterprise Resource Planning System): A multi-module application that uses a relational database to fully integrate the diverse functions of the County, including accounting, budgeting, payroll, human resources, inventory management, and utility billing.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

Expenditure: Decrease in net financial resources in a governmental fund. Examples include the cost of goods received or services rendered.

Expense: Outflows or other use of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

F

Fee: A fee is imposed as a result of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, building permits, and marriage licenses.

FMV (Fair Market Value): Price a given property or asset would sell for in the marketplace.

Full Accrual Basis of Accounting: Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of the timing of the related cash flow.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund), Proprietary Funds (Internal Service and Enterprise Funds), and Fiduciary Funds (Trust Funds, Agency Funds).

Fund Balance: Fund Balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental Fund.

Fund Center: The reporting and budget level within a fund at which budget control is maintained.

Future General Obligation Bonds: Anticipated method of raising revenues for financing capital budgets. Future bonds include authorized bonds that have not yet been sold, as well as anticipated bonds that have not yet been authorized. The fact that existing bonded debt has been created and monies are available for capital projects distinguishes existing general obligation bonds from future general obligation bonds.

G

GAAP: Generally Accepted Accounting Principles.

GASB (Governmental Accounting Standards Board): The source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued Statements, Interpretations, Technical Bulletins, and Concept Statements defining GAAP for state and local governments since 1984.

GASB 34: In June 1999, GASB Statement No. 34 (or GASB 34) set new GAAP requirements for reporting major capital assets, including infrastructure such as roads, bridges, water and sewer facilities, and dams. Gwinnett County has implemented the *Governmental Accounting Standards Board's (GASB) Statement Number 34, Basic Financial Statements, and Management's Discussion and Analysis for State and Local Governments* financial reporting model. This standard changed the entire reporting process for local governments, requiring new entitywide financial statements, in addition to the current fund statements and other additional reports such as *Management's Discussion and Analysis*.

GASB 45: Beginning in FY 2007, the County's financial statements are required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy. Historically, the County's contribution was funded on a pay-as-you-go basis. GASB 45 requires that the County accrue the cost of the retiree health subsidy and other post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County.

General Fund: The primary tax and operating fund for County governmental activities used to account for all County revenues and expenditures that are not accounted for in other funds; the General Fund is used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. General Fund expenditures include the costs of the general county government and transfers to other funds.

GCIC (Georgia Crime Information Center): This center serves as the chief provider of criminal justice information services in Georgia in conjunction with the Criminal Justice Information Services (CJIS).

GIS (Geographic Information System): Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology and may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

GJAC (Gwinnett Justice and Administration Center): The building that houses the majority of Gwinnett County government's judicial and administrative operations.

G.O. Bond (General Obligation Bond): Method of raising revenues for long-term capital financing; requires approval by referendum. In Georgia, the debt ceiling is 10 percent of taxable property. General Obligation Bonds distribute the cost of financing over the life of the improvement so that future users help to repay the cost.

Goal: A statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to 5 percent."*

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

GRATIS (Georgia Registration and Title Information System): The state of Georgia's vehicle registration and title database which allows information to be shared statewide, aiding the fight against registering stolen vehicles. The system also provides consistent name information to ensure that registrations and titles match owners' names on their driver's licenses.

Group Self-Insurance: This internal service fund is used to centrally manage employees' health, disability, and life insurance benefit packages.

H

Homestead Exemption: A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

I

Infrastructure: Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

Input Measure: A type of performance measurement that determines the resources used to carry out a program or function over a given period of time (e.g., *number of authorized employees, amount of materials used*).

Intangible Property: A category of personal property that includes stocks, taxable bonds, and cash.

Intergovernmental Revenue: Funds received by reimbursement or contributions from federal, state, and other local government sources.

Internal Control: Plan of organization for all financial operations which ensures responsible accounting for all functions.

Internal Service Fund: Fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost-reimbursement basis.

Investment: Commitment of funds in order to gain interest or profit; at Gwinnett, all investments are secured.

Investment Instrument: The specific type of security that a government holds.

Issues: Also known as Departmental Issues. Issues may be legislation, events, demographic trends, or community conditions that are impacting or are anticipated to impact services. The Departmental Information section includes a description of anticipated budget year and future year issues.

ITS (Information Technology Services): An internal services department within the county government that contributes to efficiency and productivity while using modern information technologies to improve citizen access to government information and services.

L

Lease Purchase: Method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

Legal Level of Control: The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without the approval of the governing authority.

Liability: Debt or legal obligation arising out of past transactions that eventually needs to be liquidated; an example would be the pension plan.

Line Item Budget: Listing of each category of expenditures and revenues by fund, agency, and division.

Liquidity (of Investments): Ability to convert investments to cash promptly without penalty.

M

Mandate: An order by the state to fulfill their instructions; an example would be how the state determines salaries of judges. The County is obligated to fulfill the state's mandates.

Measurement: A variety of methods used to assess the results achieved and improvements still required in a process or system. Measurement provides the basis for continuous improvement by helping evaluate what is working and what is not working.

Mill: *Ad valorem* tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Mission: A general statement of purpose. A mission provides a framework within which the department operates, reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *"To provide law enforcement services to the citizens and visitors of Gwinnett County with fairness and respect, equal enforcement of the law, and the best use of available resources in order to protect persons and property."*

Modified Accrual Basis: Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

N

Net Assets: Excess of total assets minus total liabilities.

Net Position: The residual of all other financial statement elements presented in a statement of financial position. It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Non-Recurring Item: An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

O

OPEB (Other Post-Employment Benefits): Non-pension benefits provided to employees after employment ends, which often include health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage. Most governments currently fund OPEB on a pay-as-you-go basis, paying an amount annually equal to the benefits distributed or claimed that year. They do not pre-fund obligations, as is the case with pension obligations.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The Operating Budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

Operating Expenditures/Expenses: Expenditures/expenses are made to pay for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating expenditures exclude capital costs and their financing uses. Expenditures are reported within Governmental Fund types; expenses within Proprietary Fund types.

Operating Reserve: Resources set aside in each fund amounting to an established percentage of the budgeted expenditures (*minimum 1/12 of expenditures*).

Operating Revenue: Revenues from regular taxes, fees, fines, permits, charges for service and similar sources. Operating Revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

Operating Tax-Related Funds: Funds defined to account for the proceeds of general tax revenue sources such as property taxes and special assessments on general tax revenue sources. Proceeds from these sources are available for expenditure on general government purposes, or for a special purpose associated with the special assessment. These funds include the General Fund, the Recreation Fund, Debt Service Funds, the Street Light Fund, and the Speed Hump Fund.

Operation: A category of recurring expenses, other than salaries and equipment costs, that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

Outcome Measure: A type of performance measurement that determines the extent to which a program's goals have been achieved or customer requirements have been satisfied (e.g., *percent reduction in crime rate, percent customers satisfied with service delivery*).

Output Measure: A type of performance measurement that determines the amount of work accomplished or service provided over a given period of time (e.g. *number of applications processed, number of inspections conducted*).

P

P & D (Department of Planning and Development): This Gwinnett County department prepares a comprehensive plan, administers zoning and land use regulations, and conducts building and site development inspections along with other federal, state, and regional agencies in order to ensure a safe and progressive environment for the residents of Gwinnett County.

Pay-As-You-Go: Method of payment for equipment or property using funds currently available without going into debt.

Performance Measurement: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, taxable bonds, and cash).

Personal Services: A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

Phase: Signifies work being performed and/or goods being received in a project (e.g., engineering, construction, furniture).

Position: A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved for establishment by the Board of Commissioners and is always shown as a single, not a partial, position.

Procurement: The process of buying goods or services.

Program: A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

Program Modification: A written request from a department for new programs, equipment, personnel, etc. Program Modifications increase a department's operating level.

Project: A specifically defined undertaking or action with definite start and end dates.

Property Tax: Tax based on the assessed value of a property, either real estate or personal. The tax liability falls on the owner of record as of the appraisal date.

Q

QOL (Quality of Life Unit): This is a unit within Gwinnett County's Police Department that partners with other government and community organizations to enforce existing codes, ordinances, and laws. The unit focuses on specific areas of enforcement including parking, signs, graffiti, maintenance, storage, zoning, and occupancy.

R

R & E (Renewal and Extension): Term which refers to the repair or replacement of infrastructure as well as the addition of new equipment or property; R & E is usually used in reference to Water Resources, Solid Waste, and Airport Programs.

Real Property: Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

Reserve: Reserve refers only to the portion of Fund Balance/Working Capital that is intended to provide stability and respond to unplanned events or opportunities.

Reserve for Contingency: (see *Contingency*)

Revenue: Income from all sources appropriated for the payment of public expenses.

Revenue Bond: Bond secured by the revenues of the specific operation being financed.

Revenue Estimate (Projection): Formal estimate of revenue to be earned from a specific source for some future period, typically future fiscal year(s).

S

SAP: A fully integrated, modular enterprise resource planning (ERP) solution used by the County to facilitate internal and external management information across the entire organization. Provides customers with the ability to interact with a common corporate database for a comprehensive range of applications.

Sales Tax: Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. Vendor collects and reports the tax on behalf of the taxing jurisdiction.

SDS (Service Delivery Strategy): Intergovernmental agreements that identify all of the services currently provided or primarily funded by each local government or authority within the County along with a description of the geographic area in which the identified services are and will be provided by each jurisdiction. It must also include an identification of the funding source for each service identified and the mechanisms used to facilitate the service provision and funding sources.

Source of Revenue: Classifications according to source or point of origin.

Special Assessment: Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

SPLOST (Special Purpose Local Option Sales Tax): Tax levied at the rate of 1 percent that applies to the same items as the state sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. In order to impose this tax, the qualifying entity must submit a copy of a resolution calling for a referendum on the question of the 1 percent sales tax levy to the election superintendent. If more than one-half of the votes cast are in favor of the tax, the tax can then be levied. Following the referendum, the County must adopt a resolution imposing the tax. This tax is imposed for a specific period of time not to exceed five years (the 1997, 2001, and 2005 SPLOST programs were approved for four years).

SRM (Supplier Relationship Management): A comprehensive approach to managing an enterprise's interactions with the organizations that supply the goods and services it uses. The goal is to streamline and make the processes between an enterprise and its suppliers more effective.

State-Assessed Property: Property that spans several local jurisdictions where it is administratively more feasible for the state than for local government to appraise this property for tax purposes. Examples are railroads and public utilities.

Sub-Project: Segments or sections of a project depending on the nature of the project (e.g., *Paint Lanier Observation Tower – sub-project of Water Division Facilities Rehabilitation project*).

Subsidies: Direct aid furnished by a government to a private industrial undertaking, a charity organization or similar.

Sustainability: The ability to maintain economic, environmental, or social responsibility over the long-term; sustainability influences the work of community and economic development.

SVR (Service Value Responsibility): A comprehensive services review and cost management initiative that began in 2008 with an objective to improve the County's financial security and focus on its core responsibilities.

T

TAD (Tax Allocation District): The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance the redevelopment costs within that area.

TAN (Tax Anticipation Notes): Notes issued in anticipation of tax receipts, then retired from collected taxes.

Tangible Property: Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

Tax Base: Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

Tax Exemption: Exclusion from the tax base of certain types of transactions or objects.

Tax Levy: Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

Tax Rate: Amount of tax applied to the tax base. Rate may be a percentage of the tax base (as in the case of sales or income tax) or, as in the case of property tax, rate is expressed in cents (such as \$.45 per \$100 of assessed value) or as a millage rate (such as 30 mills) where one mill equals one-tenth of a cent.

Tax Rate Limit: Maximum legal rate at which a government may levy a tax. Limit may apply to taxes raised for a particular purpose or for general purposes.

Triennial Review: A review of the Gwinnett County Board of Commissioners d.b.a. Gwinnett County Transit (GCT) is conducted by the Federal Transit Administration (FTA) as required by 49 USC 5307 (i). The review is not an audit. It is an assessment of grantee management practices and program implementation to evaluate compliance with Federal requirements. These reviews are important in establishing eligibility for federal funds.

U

Unassigned Fund Balance: The difference between total Fund Balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

Unit Cost: The cost required to produce a specific product or unit of service; example would be cost to purify one thousand gallons of water.

User Fee: A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. Also see "Fees."

V

VEIS (Vital Events Information System): An electronic registration system of vital records used by the Probate Court that allows constituents to receive copies of their vital events within a few days compared to weeks with the old paper-based system.

W

WAP (Work Alternative Program): A program within Gwinnett County's Department of Corrections and, at the direction of the courts, that allows an offender to perform work in lieu of serving time.

WIA (Workforce Investment Act): The Act was signed into law in 1998, capping a seven-year effort to consolidate and streamline the nation's employment and training programs. Under this Act, the federal government, state governments, and local communities join efforts to develop a system providing workers with job search assistance, training, and advice, and to provide employers with skilled workers.

Workers' Compensation: Protection for County employees on work-related injuries or illnesses.

Working Capital: An accounting term defined as current assets less current liabilities in a proprietary fund. Working Capital is used to express the reserves available in proprietary funds for use.

Working Capital Reserve: The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations; used to balance appropriations to revenues.

WRP (Work Release Program): A program within Gwinnett County's Department of Corrections and, at the direction of the courts and as an alternative to complete incarceration, allows an offender the opportunity to maintain regular employment while serving his/her hours in custody.

This chart contains the pay scales for Merit/Non-Merit, Appointed, and Protective Service positions effective January 1, 2013.

	Merit and Non-Merit Pay Scale						Appointed Pay Scale						Job	Grade	Step 0	Step 12	
	DBM	2009 min	1st Qtr	Mid-point	2009 Max	Spread	Grade	2009 Min	1st Qtr	Midpoint	2009 Max	Spread					
Grade A11	A11(1)	\$22,092	\$25,129	\$28,167	\$34,242	55%							Corr Ofcr 4125	CR213	\$30,750	\$49,232	
	A11(2)	\$23,417	\$26,636	\$29,856	\$36,296	55%							Corr Ofcr Sr	CR223	\$33,210	\$53,170	
	A11(3)	\$24,822	\$28,235	\$31,648	\$38,474	55%							Corr Ofcr Crpl	CR243	\$39,188	\$62,741	
Grade A12	A12(1)	\$24,026	\$27,329	\$30,633	\$37,240	55%	100J	\$23,660	\$27,209	\$30,758	\$37,856	60%	Classification Ofcr	CR253	\$42,409	\$67,898	
	A12(2)	\$25,467	\$28,968	\$32,470	\$39,473	55%	100I	\$24,960	\$28,704	\$32,448	\$39,936	60%	Corr Ofcr Sgt	CR323	\$42,409	\$67,898	
	A12(3)	\$26,995	\$30,707	\$34,419	\$41,842	55%							Corr Ofcr Lt	CR423	\$50,157	\$80,303	
Grade A13	A13(1)	\$26,127	\$29,719	\$33,312	\$40,497	55%	100H	\$26,428	\$30,392	\$34,356	\$42,284	60%	Deputy Sheriff	SH213	\$33,037	\$52,894	
	A13(2)	\$27,694	\$31,502	\$35,310	\$42,926	55%	100G	\$28,121	\$32,340	\$36,558	\$44,994	60%	Deputy Sheriff Sr	SH223	\$37,648	\$60,275	
	A13(3)	\$29,357	\$33,393	\$37,430	\$45,503	55%							Deputy Sheriff Crpl	SH243	\$42,404	\$67,890	
Grade B21	B21(1)	\$28,414	\$32,676	\$36,938	\$45,462	60%	100F	\$29,949	\$34,442	\$38,934	\$47,919	60%	Deputy Sheriff Sgt	SH323	\$45,620	\$73,040	
	B21(2)	\$30,139	\$34,660	\$39,181	\$48,222	60%							Deputy Sheriff Lt-4904	SH423	\$51,426	\$82,335	
	B21(3)	\$31,863	\$36,642	\$41,422	\$50,980	60%							Deputy Sheriff Lt (Apptd)	SH101	\$51,426	\$82,335	
Grade B22	B22(1)	\$30,900	\$35,535	\$40,170	\$49,440	60%	100E	\$31,863	\$36,643	\$41,422	\$50,981	60%	Firefighter I	FF213	\$33,248	\$53,232	
	B22(2)	\$32,753	\$37,666	\$42,579	\$52,405	60%							Firefighter II	FF223	\$35,765	\$57,260	
	B22(3)	\$34,719	\$39,927	\$45,135	\$55,551	60%							Firefighter III	FF233	\$38,479	\$61,606	
Grade B23	B23(1)	\$33,603	\$38,644	\$43,684	\$53,765	60%	100D	\$34,091	\$39,204	\$44,318	\$54,545	60%	Firemedic	FF233	\$38,479	\$61,606	
	B23(2)	\$35,620	\$40,963	\$46,306	\$56,992	60%							FF Driver/Engineer	FF243	\$41,407	\$66,293	
	B23(3)	\$37,757	\$43,421	\$49,084	\$60,411	60%							Community Risk Reduction Lt	FF322	\$42,604	\$68,210	
Grade B24/B31	B24(1)/B31(1)	\$36,544	\$42,025	\$47,507	\$58,470	60%	100C	\$36,469	\$42,395	\$48,322	\$60,174	65%	Firefighter Lt	FF323	\$44,563	\$71,347	
	B24(2)/B31(2)	\$38,737	\$44,547	\$50,358	\$61,979	60%							Firefighter Capt	FF423	\$50,866	\$81,438	
	B24(3)/B31(3)	\$41,061	\$47,220	\$53,379	\$65,697	60%							Fire Inspector	FI242	\$37,311	\$59,736	
Grade B25/B32	B25(1)/B32(1)	\$39,741	\$45,703	\$51,664	\$63,586	60%	100B	\$38,975	\$45,309	\$51,642	\$64,309	65%	Fire Inspector Sr	FI252	\$40,575	\$64,962	
	B25(2)/B32(2)	\$42,125	\$48,444	\$54,763	\$67,401	60%	100A	\$41,691	\$48,466	\$55,241	\$68,791	65%	Fire Inspections Captain	FI423	\$50,866	\$81,438	
	B25(3)/B32(3)	\$44,651	\$51,349	\$58,047	\$71,442	60%							Fire Investigator	FI423	\$39,550	\$63,321	
Grade C41	C41(1)	\$43,219	\$50,242	\$57,265	\$71,312	65%	100	\$45,840	\$53,289	\$60,738	\$75,636	65%	Fire Investigator Sr	FI253	\$43,008	\$68,857	
	C41(2)	\$45,812	\$53,257	\$60,701	\$75,590	65%							Fire Investigation Captain	FI423	\$50,866	\$81,438	
	C41(3)	\$48,561	\$56,452	\$64,343	\$80,125	65%							Fire Planner I	FP411	\$41,629	\$66,650	
Grade C42	C42(1)	\$47,000	\$54,637	\$62,275	\$77,550	65%	101	\$49,021	\$56,987	\$64,953	\$80,884	65%	Fire Planner II	FP421	\$45,270	\$72,479	
	C42(2)	\$49,820	\$57,915	\$66,011	\$82,202	65%							Fire Planning Mgr	FP521	\$58,224	\$93,219	
	C42(3)	\$52,809	\$61,391	\$69,972	\$87,135	65%							Police Ofcr	PL213	\$35,023	\$56,073	
Grade C43	C43(1)	\$51,113	\$59,419	\$67,725	\$84,337	65%	102	\$52,418	\$60,936	\$69,454	\$86,490	65%	Police Ofcr Sr	PL223	\$37,648	\$60,275	
	C43(2)	\$54,180	\$62,984	\$71,789	\$89,397	65%							Police Ofcr Crpl	PL243	\$42,404	\$67,890	
	C43(3)	\$57,431	\$66,764	\$76,096	\$94,761	65%							Police Pilot	PL253	\$43,008	\$68,857	
Grade C44/C51	C44(1)/C51(1)	\$55,586	\$64,618	\$73,651	\$91,716	65%	103	\$56,056	\$65,165	\$74,274	\$92,492	65%	Police Ofcr Sgt	PL323	\$45,620	\$73,040	
	C44(2)/C51(2)	\$58,920	\$68,495	\$78,070	\$97,219	65%							Police Ofcr Lt	PL423	\$51,426	\$82,335	
	C44(3)/C51(3)	\$62,456	\$72,606	\$82,755	\$103,053	65%							Police Aviation Mgr	PL433	\$55,318	\$88,566	
Grade C45/C52	C45(1)/C52(1)	\$60,449	\$70,272	\$80,095	\$99,740	65%	104/200	\$59,985	\$70,483	\$80,980	\$101,975	70%	* Community Risk Reduction Lt added June 12, 2010				
	C45(2)/C52(2)	\$64,075	\$74,487	\$84,900	\$105,724	65%											
	C45(3)/C52(3)	\$67,921	\$78,958	\$89,995	\$112,069	65%											
Grade D61	D61(1)	\$65,739	\$76,421	\$87,104	\$108,469	65%	105/201	\$64,130	\$75,353	\$86,575	\$109,021	70%					
	D61(2)	\$69,683	\$81,007	\$92,330	\$114,977	65%	106/202/300	\$68,581	\$80,583	\$92,584	\$116,588	70%					
	D61(3)	\$73,864	\$85,867	\$97,870	\$121,876	65%											
Grade D62	D62(1)	\$71,491	\$83,108	\$94,725	\$117,960	65%	107/203/301	\$73,375	\$86,215	\$99,056	\$124,737	70%					
							108/204/302	\$75,150	\$88,301	\$101,453	\$127,755	70%					
							205/303	\$80,298	\$94,350	\$108,403	\$136,507	70%					
							206/304	\$85,799	\$100,814	\$115,829	\$145,859	70%					
							305/400	\$91,676	\$107,719	\$123,762	\$155,849	70%					
							306/401	\$97,956	\$115,098	\$132,240	\$166,525	70%					
							402	\$104,656	\$122,970	\$141,285	\$177,914	70%					
							403	\$111,825	\$131,394	\$150,963	\$190,102	70%					
							404	\$119,474	\$140,382	\$161,290	\$203,106	70%					
							405	\$127,658	\$149,998	\$172,338	\$217,018	70%					
							500	\$136,390	\$160,258	\$184,126	\$231,863	70%					
							501	\$145,741	\$171,246	\$196,750	\$247,760	70%					
							600										

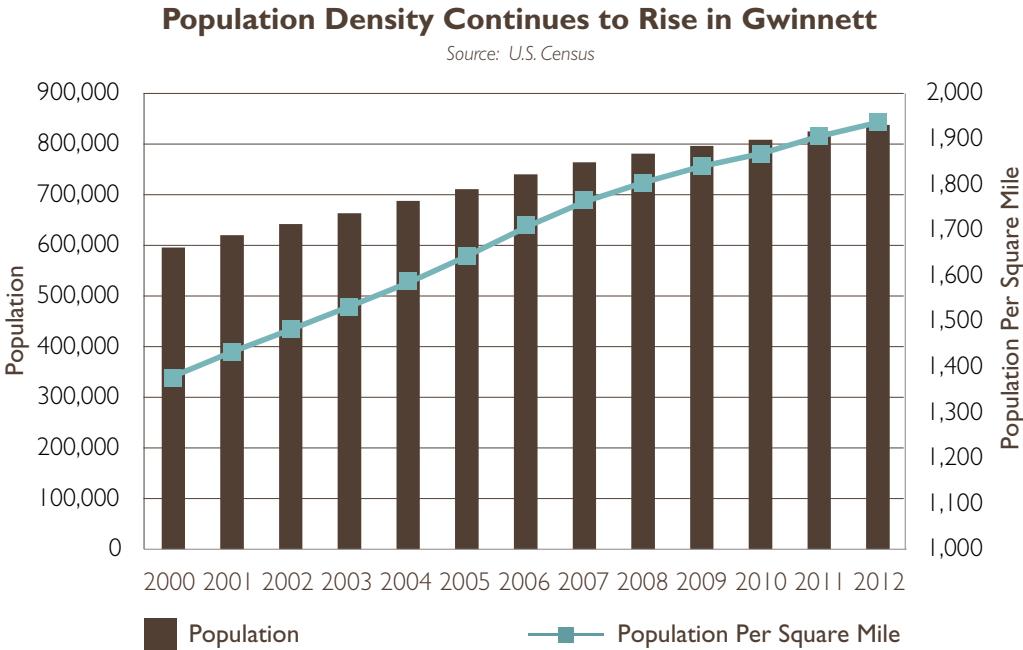
Hourly rates are based on a 2080 schedule.
Revised 06/27/09

Authorities, Boards, and Committees

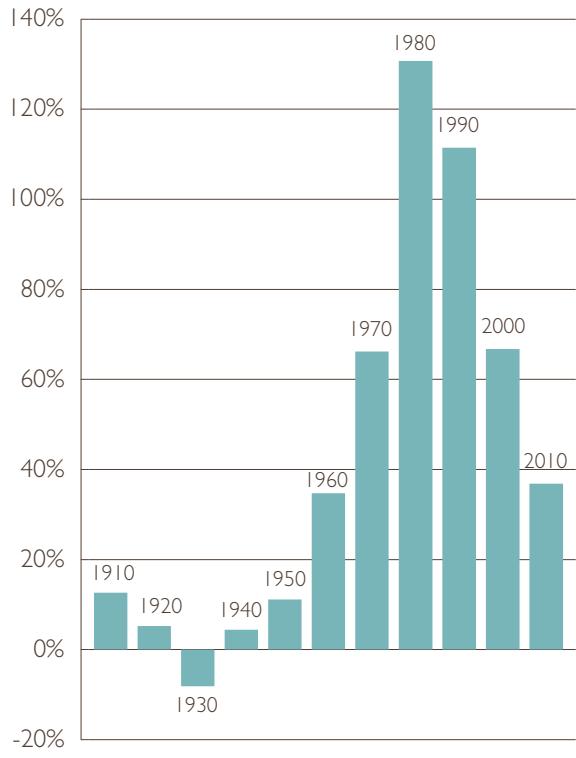
There are numerous Authorities, Boards, and Committees within Gwinnett County that serve as indicators of public opinion, and act in accordance with particular issues involving both the County's future and the taxpayers' dollars. Gwinnett County authorities also act as financing vehicles for the issuance of revenue bonds, obligations, and securities, etc., to fund capital facilities construction, acquisition, or equipping. Such advisory groups, as those listed below, are designated by the Board of Commissioners and/or the Grand Jury and provide broader perspectives on major decisions.

911 Advisory Committee
Airport Authority
Animal Advisory Council
Arts Facility Authority
Board of Commissioners
Board of Construction Adjustments and Appeals
Board of Health
Board of Registration and Elections
Board of Tax Assessors
Development Advisory Committee
Development Authority of Gwinnett County
Evermore Community Improvement District
Family and Children Services Board
Gwinnett Convention and Visitors Bureau
Gwinnett County Public Employees Retirement System
Gwinnett County Public Employees Retirement System – Audit Committee
Gwinnett County Public Employees Retirement System – Investment Committee
Gwinnett County Public Library Board of Trustees
Gwinnett Historical Restoration and Preservation Board
Gwinnett Place Community Improvement District
Gwinnett Transit System Advisory Board
Gwinnett United In Drug Education (G.U.I.D.E.)
Gwinnett Village Community Improvement District
Hospital Authority
Housing Authority
Human Relations Commission
I-85 Alternative Analysis Study Policy Advisory Committee
Investment Committee
Licensing and Revenue Board of Appeals
Lilburn Community Improvement District
Merit Board
Partnership for Community Action
Planning Commission
Public Facilities Authority
Purchasing Policy and Review Committee
Recreation Authority
Redevelopment Agency
Region Three Behavioral Health and Development Disabilities (DBHDD)
Special Purpose Local Options Sales Tax (SPLOST) Citizen Review Committee
Special Purpose Local Options Sales Tax (SPLOST) Citizen Project Selection Committee – 2009
Special Purpose Local Options Sales Tax (SPLOST) Joint Technical Committee
Stormwater Authority
Tree Advisory Committee
Upper Ocmulgee River Resource Conservation and Development Council, Inc.
View Point Health
Water and Sewerage Authority
Zoning Board of Appeals

Statistical Information

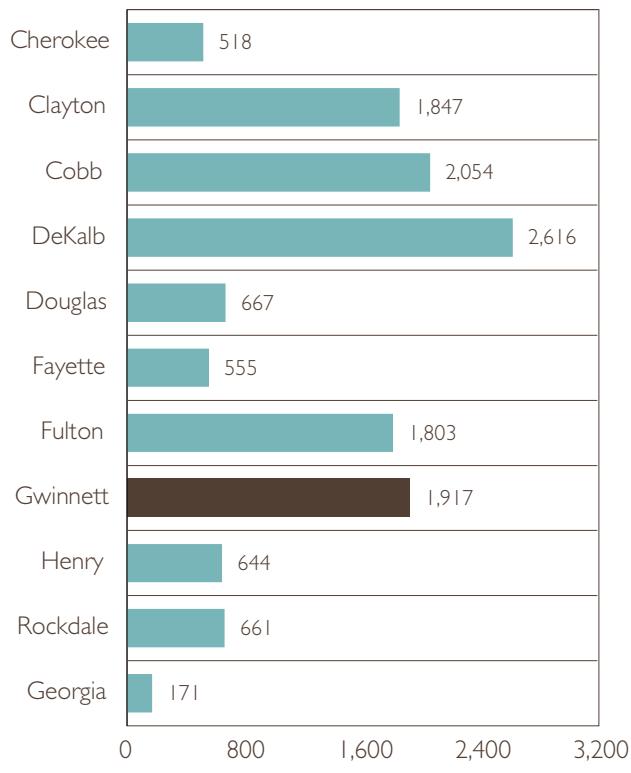


Percent Change in Gwinnett's Population Each Decade
Source: U.S. Census

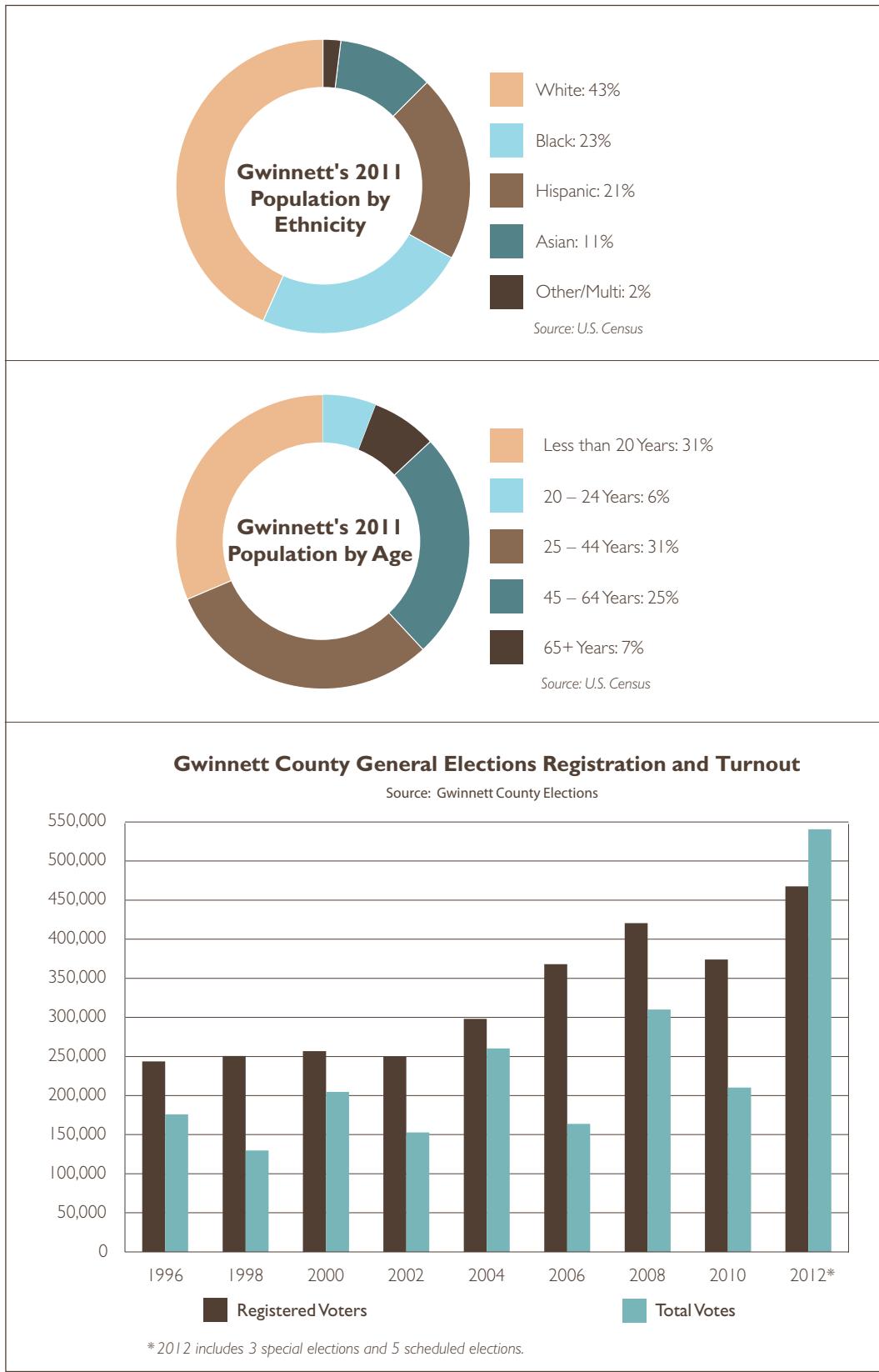


Population Density Per Square Mile

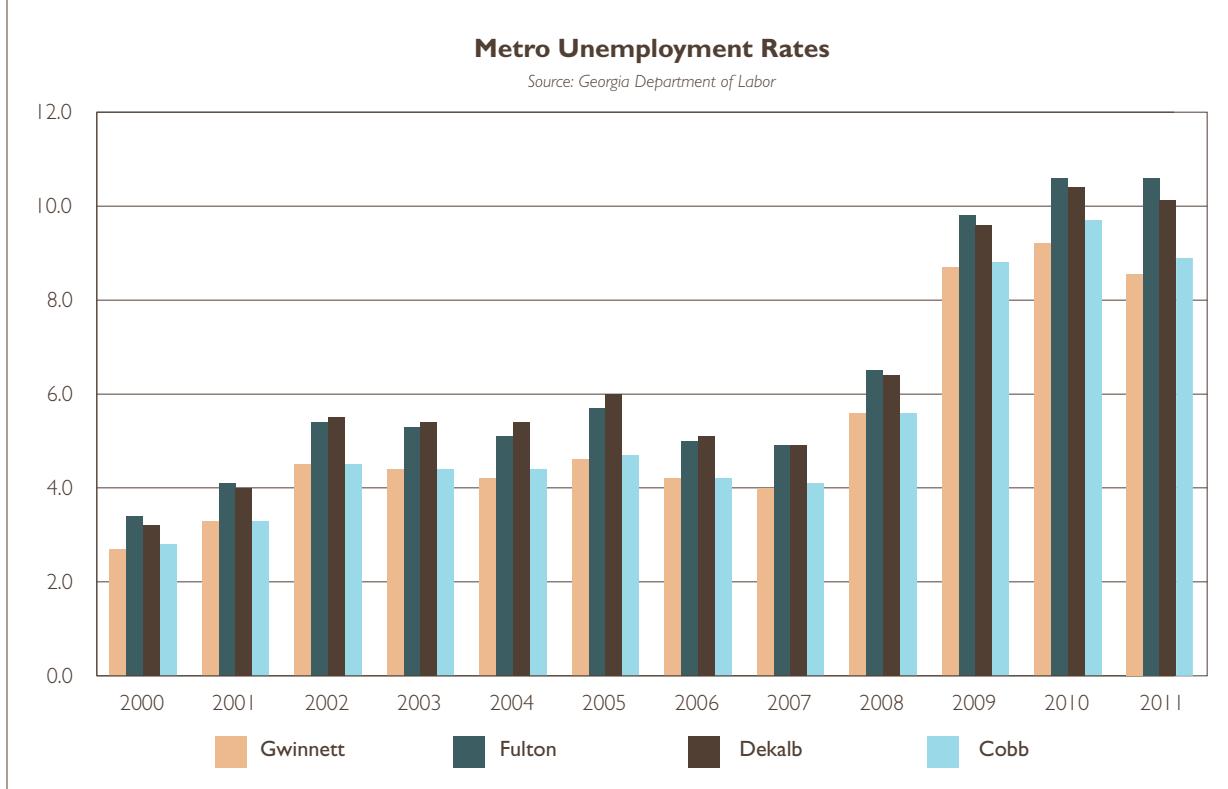
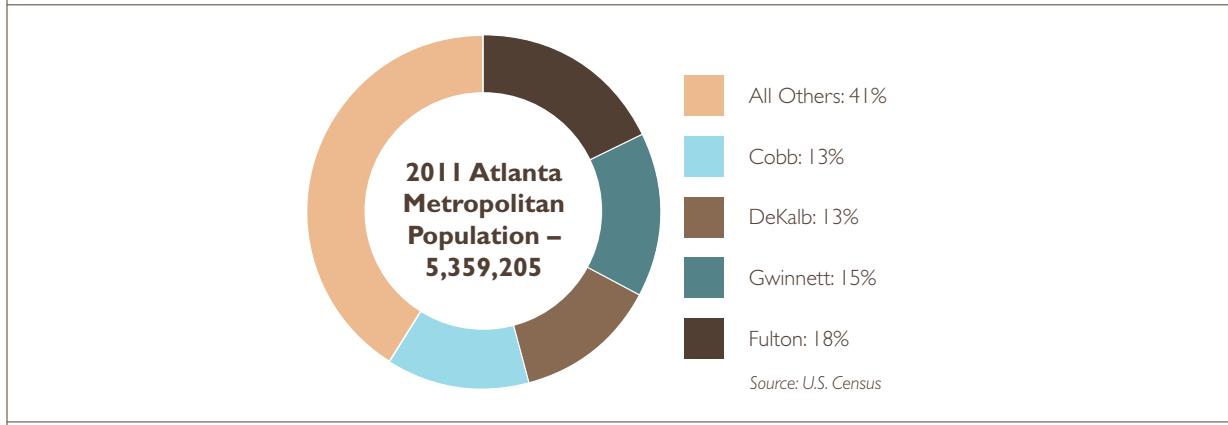
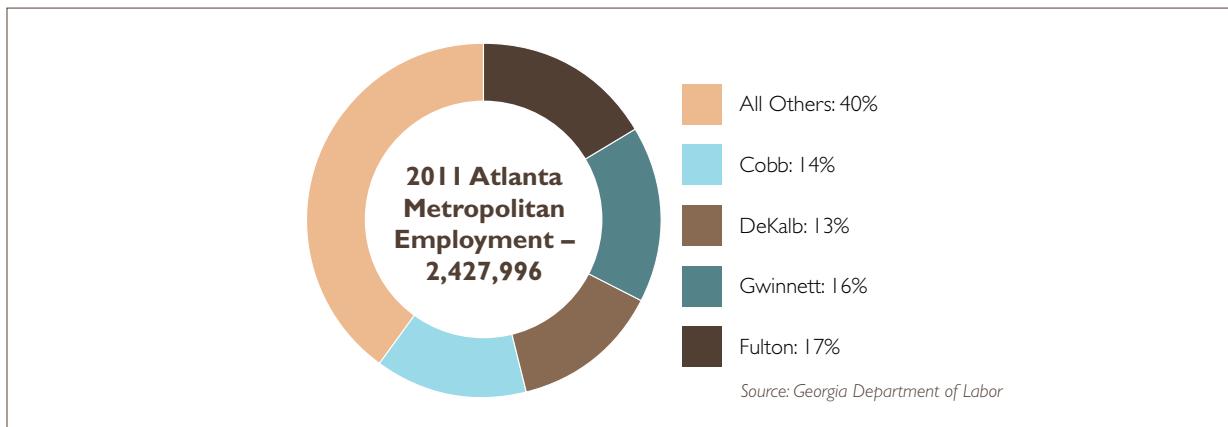
2011 Estimates
Source: U.S. Census



Statistical Information



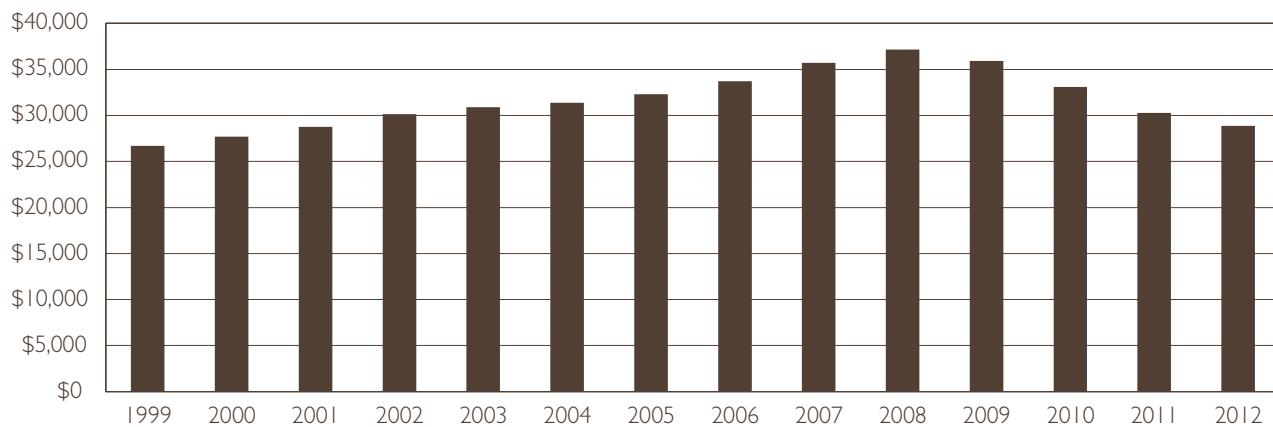
Statistical Information



Statistical Information

Net General Fund Digest Value Per Person in Dollars (40 percent)

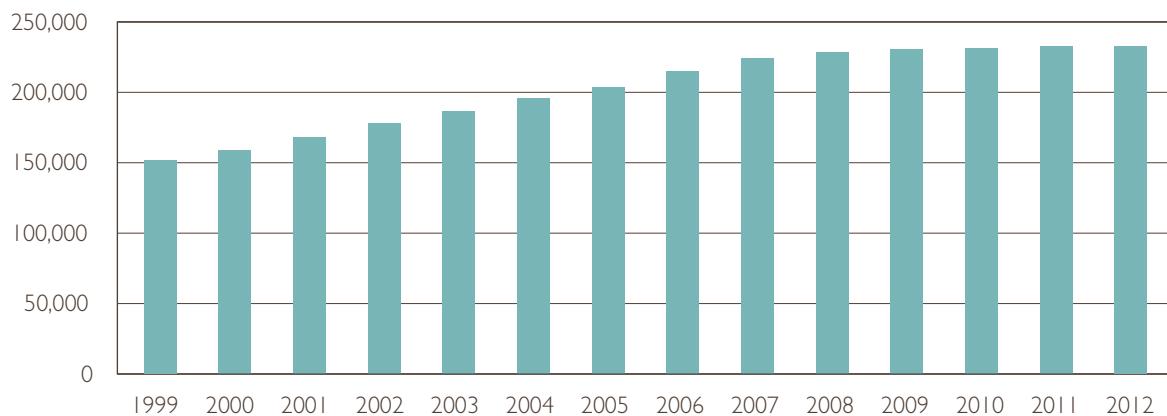
Source: Gwinnett County Department of Financial Services



Number of RI Property Classifications in Gwinnett

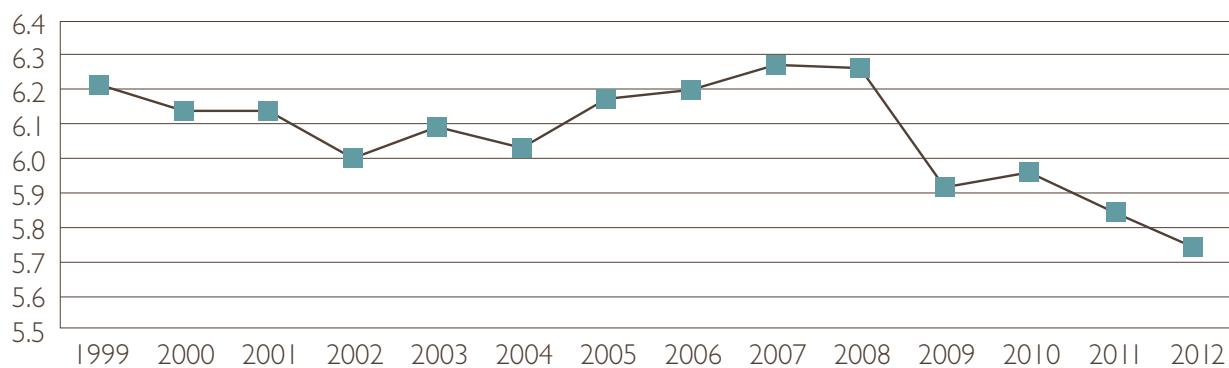
Source: Tax Assessor's Office

(Note: RI's are an approximation of the total number of houses.)



Ratio of Authorized Positions Per 1,000 Population

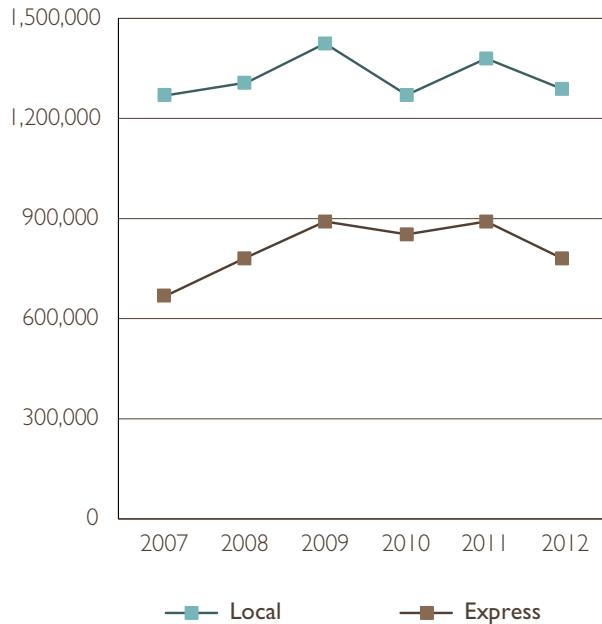
Sources: Gwinnett County Department of Human Resources and U.S. Census. 2012 population estimate from Moody's Analytics Forecast.



Statistical Information

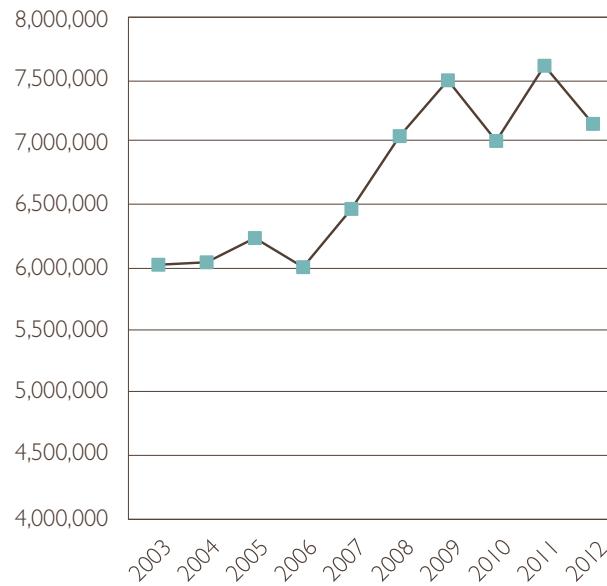
Gwinnett County Local Transit System Ridership

Source: Gwinnett County Department of Transportation



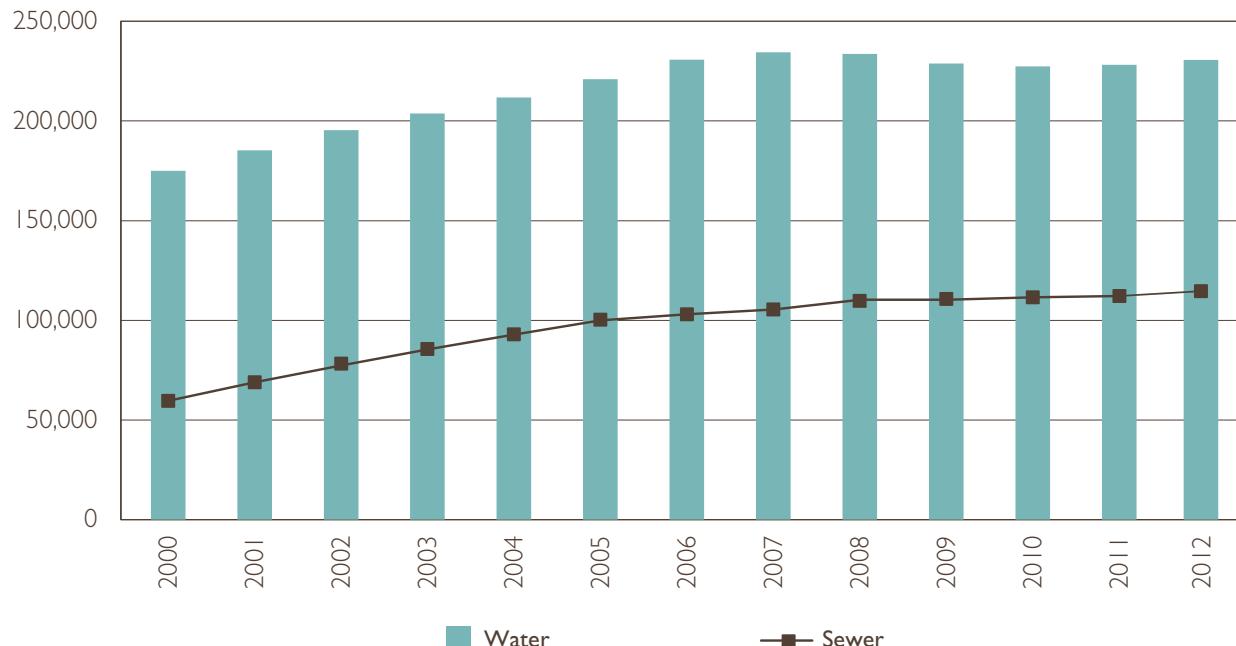
Gwinnett County Library System Total Items Checked Out

Source: Gwinnett County Libraries



County Water and Sanitary Sewer Customers

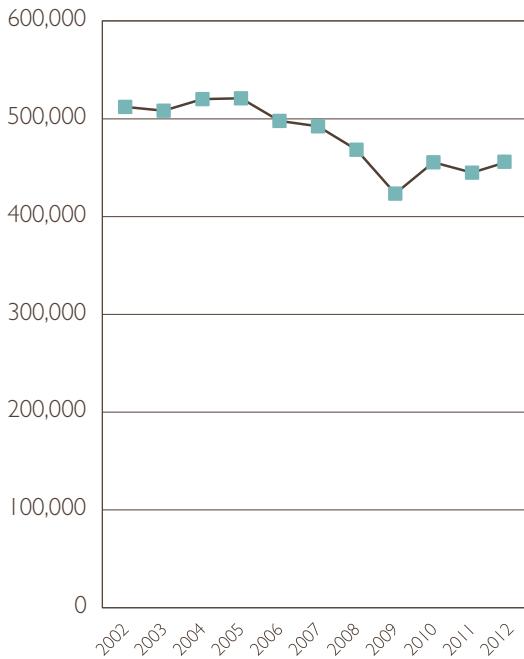
Source: Gwinnett County Department of Water Resources



Statistical Information

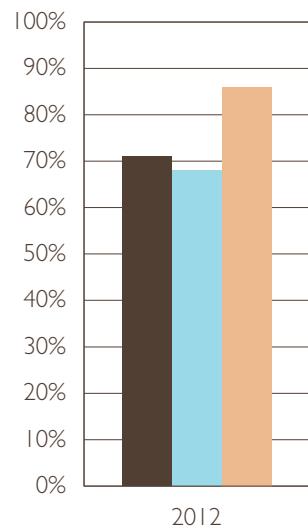
E-911 Calls Received

Source: Gwinnett County E-911



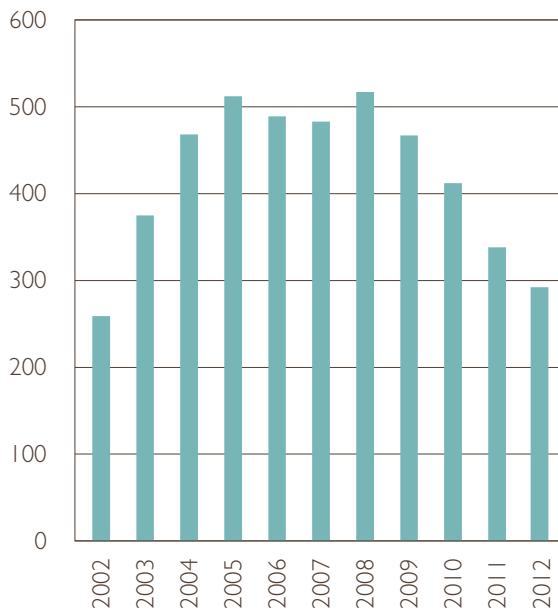
Emergency Response Times from Enroute to On Scene

Source: Gwinnett County Fire and Emergency Services



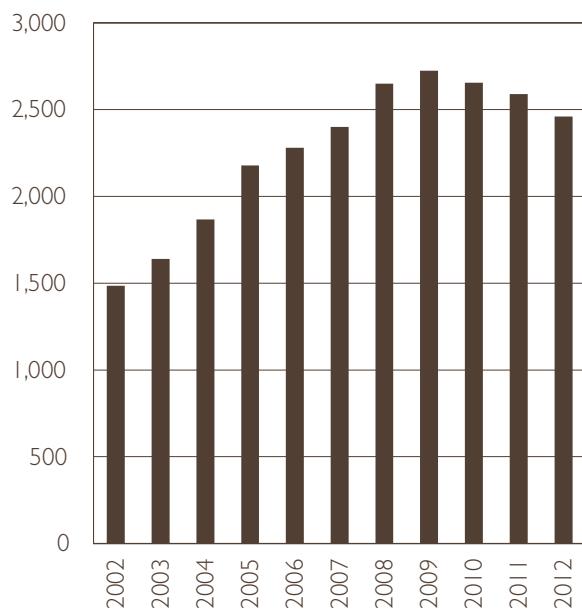
Average Inmate Population Gwinnett County Correctional Facility

Source: Gwinnett County Corrections Department



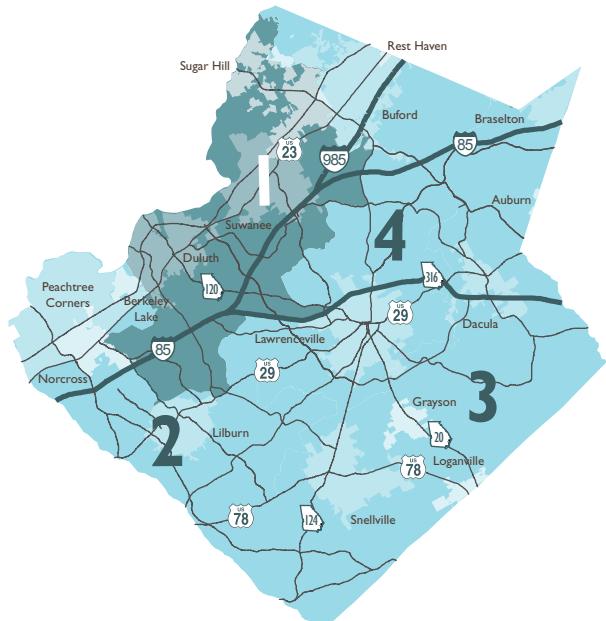
Average Inmate Population Gwinnett County Detention Center

Source: Gwinnett County Sheriff's Department

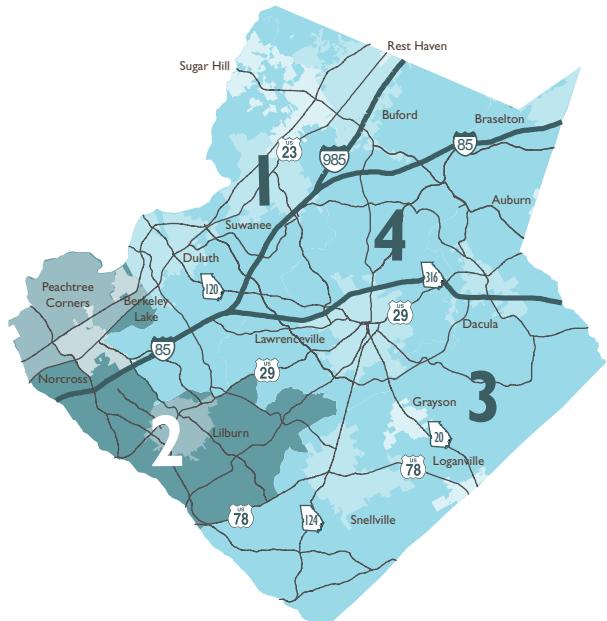


Commission Districts

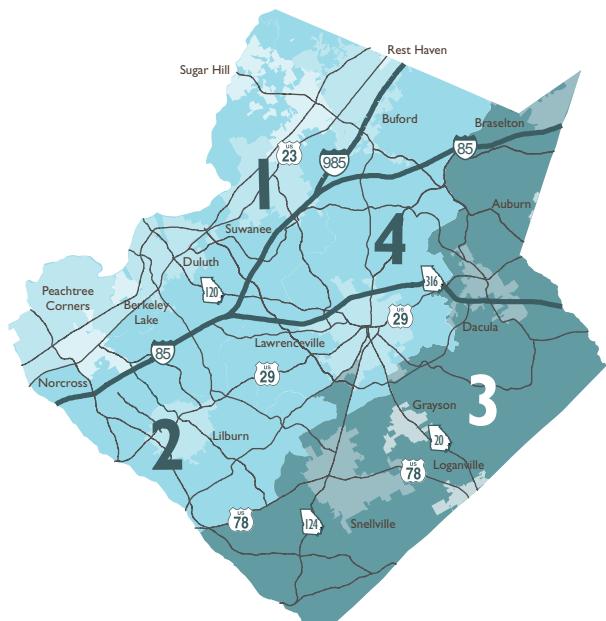
Commission District 1
Jace Brooks



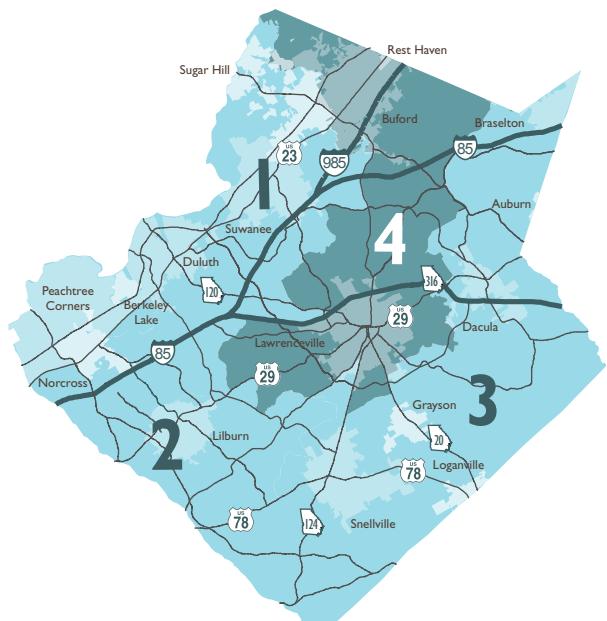
Commission District 2
Lynette Howard



Commission District 3
Tommy Hunter



Commission District 4
John Heard



About the Cover



Sugarloaf Parkway Extension

Section 1

Section 1 opened to traffic on February 2, 2010, extending Sugarloaf Parkway from Grayson Highway/SR 20 to New Hope Road.

Section 2

Sugarloaf Parkway met Martins Chapel Road/Bramlett Shoals Road on December 14, 2010.

Section 3

The Section 3 extension over SR 316 opened to traffic on December 11, 2012. The project, which added a bridge overpass and entrance and exit ramps, completed the 6-mile extension from SR 20 south of Lawrenceville to SR 316 in the Dacula area.

**The Sugarloaf Parkway Extension
was primarily funded by the
2009 SPLOST program.**

Prepared by:

The Department of
Financial Services

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Accounting and GL Division
Financial Services

Layout and Cover Photos:

Communications Division

Produced:

Spring 2013

Questions about this document?

Contact the Department of
Financial Services at 770.822.7850

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www.gwinnettbudget.com